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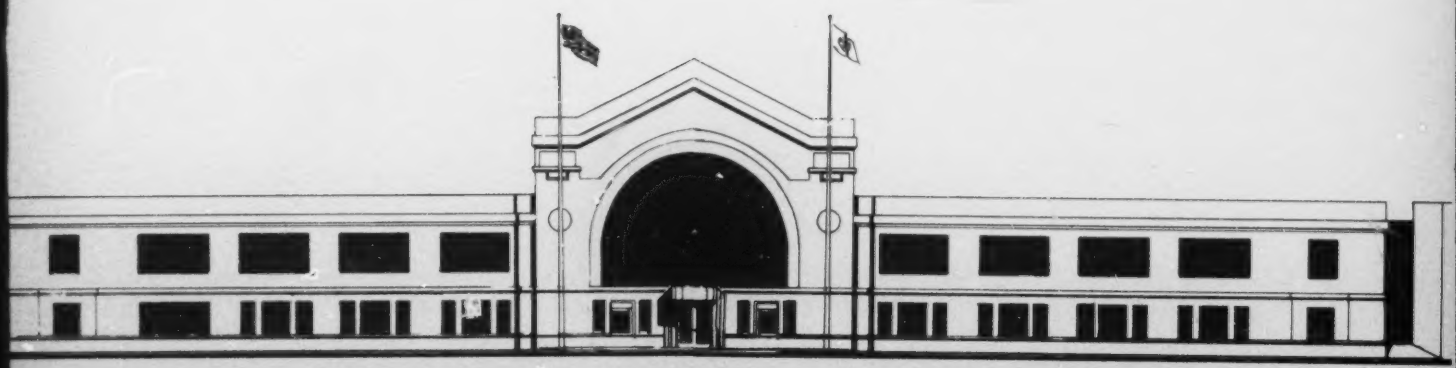
Commonwealth
of
Virginia

Department of Taxation Annual Report 1980-1981



COMMONWEALTH of VIRGINIA

Department of Taxation
Richmond, Virginia 23282

The Honorable John N. Dalton
Governor of Virginia
State Capitol
Richmond, Virginia

Dear Governor Dalton,

During fiscal 1980-81, the Department of Taxation has made significant headway in establishing new strategies for revenue forecasting, tax processing, information management and tax administration. Our progress in these areas is reviewed in this Annual Report, which I present to you.

Respectfully yours,

W. H. Forst
State Tax Commissioner

dt

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DIRECTORY

William H. Forst
State Tax Commissioner

Raymond E. Dobyns
Deputy State Tax Commissioner
Office of Tax Operations

Clayton Stewart
Deputy State Tax Commissioner
Office of Administrative Operations

Wallace S. Cordle
Director
Field Services Division

Frank W. Lewis, III
Director
Office Services Division

Garland F. Wilmoth
Director
Processing Services Division

Fred C. Forberg
Director
Property Tax Division

Robert T. Benton
Director
Research Division

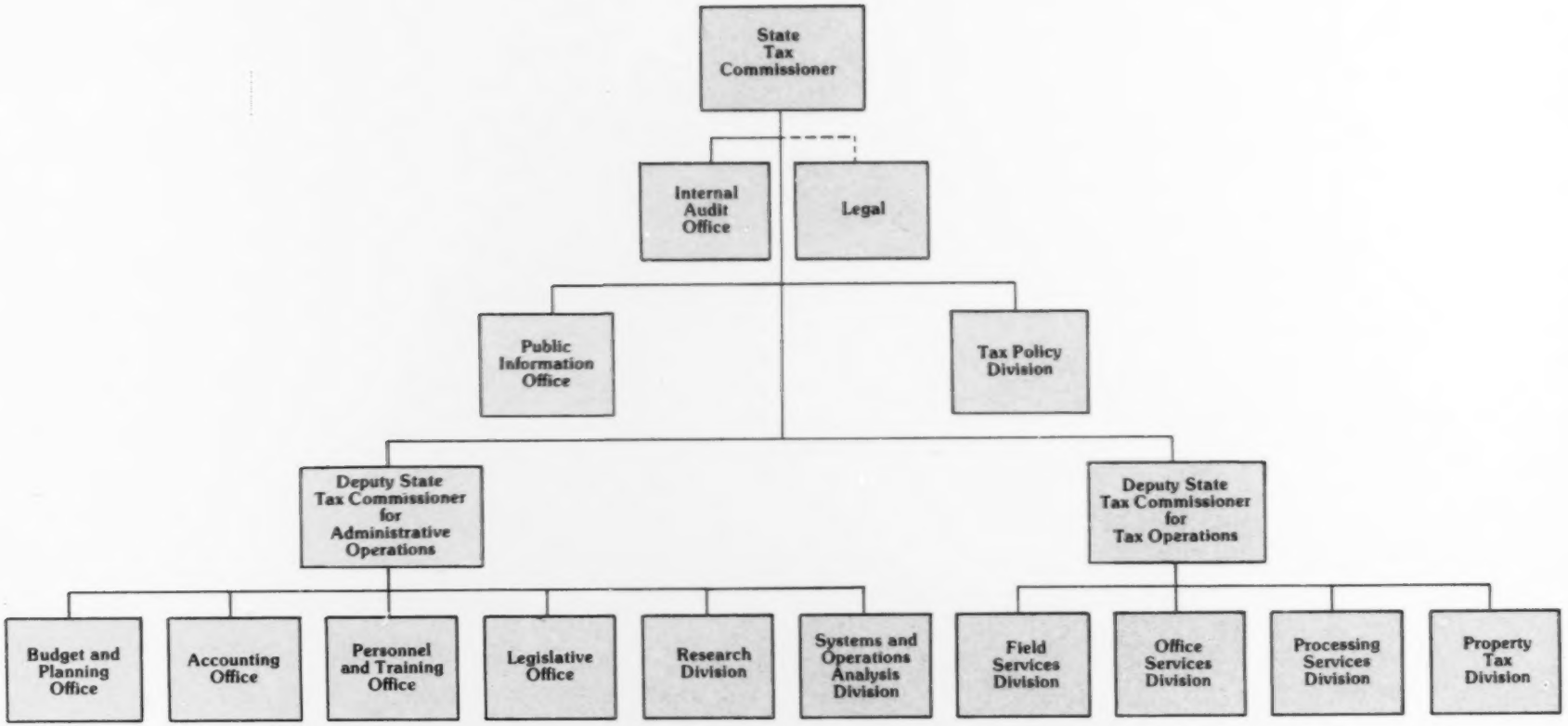
Ike A. Nooe
Director
Systems and Operations Analysis Division

Edward A. Dore
Director
Tax Policy Division

Kenneth W. Thorson
John G. MacConnell
Nancy J. Balzer
Assistant Attorneys General

Timeline

1915	State Tax Board established.
1924	Board replaced with State Tax Commission, which was directed by Auditor of Public Accounts, Second Auditor and State Treasurer.
1926	Commission reorganized by action of General Assembly. C. H. Morrissett appointed as Chairman of the Commission and State Tax Commissioner.
1927	Commission abolished by State Administrative Reorganization Act, with the Department of Taxation designated as its replacement. Morrissett retained as first State Tax Commissioner.
1930-39	Great Depression caused slump in revenue collection.
1940-49	Period of continued growth in personnel and services. Compliance and taxpayer education efforts emphasized. First Special Fund Tax introduced.
1950-59	Population growth and resulting demand for public services drew heavily on revenue collections which were increasing by 10% annually.
1960-69	Increased revenue needed to meet demands for public services. Withholding, Sales and Use tax legislation implemented. New taxes required expansion of agency staff and services.
1970-79	Morrissett retired in 1970; W. H. Forst appointed State Tax Commissioner in 1971. Department reorganized by function; 17 major divisions consolidated into 7. Virginia income tax laws adjusted to mirror federal tax code. Taxpayer assistance and compliance efforts expanded.
1980-81	Significant new strides are being taken in the areas of revenue forecasting (through Commonwealth Data Base), tax processing and information management (through Systems Development), and tax administration. The beginning of a decade of promise and progress.



DEPARTMENT OF TAXATION ORGANIZATIONAL CHART

DESCRIPTION OF FUNCTIONS

OFFICE OF THE COMMISSIONER

Tax Policy Division:	Recommends administrative policy regarding state taxes and develops regulations.
Internal Audit Office:	Oversees internal audit and security functions.
Public Relations Office:	Coordinates publications, public relations and employee communications.
Legal:	Three Assistant Attorneys General, assigned to the Office of the Commissioner by the Office of the Attorney General, provide legal advice and representation in courts of law to the department.

OFFICE OF ADMINISTRATIVE OPERATIONS

Budget Planning Office:	Prepares annual operating budget proposals for the agency and tracks program expenditures.
Accounting Office:	Handles employee payroll and maintains agency appropriation and expenditure accounting system.
Personnel and Training Office:	Coordinates agency personnel policies and procedures, handles agency recruitment, conducts employee orientation, maintains employee training program.
Legislative Office:	Coordinates and tracks proposed tax legislation.
Research Division:	Develops general fund revenue estimates, analyzes revenue flow, prepares fiscal impact analyses on proposed legislation.
Systems and Operations Analysis Division:	Coordinates program development and design efforts as they affect tax processing, administrative and management systems.

OFFICE OF TAX OPERATIONS

Field Services Division:	Enforces state tax laws through audit, investigation and delinquent collections. Eight district offices execute this responsibility in specific geographic areas throughout the state.
Office Services Division:	Collects delinquent taxes through various office collection methods, provides taxpayer assistance, conducts office audits and cooperates with the district offices in conducting field audits.
Processing Services Division:	Issues refunds, deposits all tax collections, maintains accounts receivable and controls the central files as well as providing general internal services.
Property Tax Division:	Assists localities throughout the state with real and personal property assessments and prepares real property identification maps. Provides training in assessment and mapping for locality personnel.

Renovation Update

Since its initial relocation to 2220 West Broad Street in 1979, the Department of Taxation has been constantly involved in improving its facilities. Early in 1980, the Department of General Services purchased the Seigel Property at 1001 Terminal Place in Richmond. This new acquisition became the Annex to the Department of Taxation and provided the agency with the necessary space to consolidate its storage and warehousing operations from several diverse locations into one central area.

The portion of the building occupied by Taxation's General Services Section was equipped with a new ventilation system, a modern lighting system and several new offices were constructed. In addition to housing the General Services Section, the Annex was also able to accommodate the staff of the Richmond District Field Office, who relocated from their leased space into the state-owned facility. Preparations in the area designated for the Richmond District Field Office included the installation of a sprinkler system, lighting system renovations, new carpeting and facilities for the handicapped. Individual working units were constructed and the interior walls were painted as the final steps before occupation.

While all these activities were transpiring at the Annex, the Department's main building at 2220 West Broad Street was also undergoing some changes. A new roof was installed on the building along with a modernized cooling tower for an updated HVAC system. A combination music, paging and alarm system also became operational within the building; and planning for future renovation efforts proceeded full steam ahead.

In addition to topographical surveys to compile necessary engineering data for architectural changes in the building's structure, studies were underway to identify furniture needs and define the types of work area layouts best suited to the function of each employee. Steps were also taken to begin familiarizing employees with the Open Office System concept which will be incorporated into the overall design scheme of the Central Office.

The timetable for completion of the renovations planned for 2220 West Broad Street extends through August, 1983. These alterations will be the most extensive structural modifications ever performed upon the building, which dates back to 1906. They promise, however, to compatibly extend the life and usefulness of the building into a new era which will also evidence progressive methods of tax processing, administration and information management.

REVENUE AND EXPENDITURE

DEPARTMENT NET COLLECTIONS BY TAX SUBJECT
Fiscal Years 1980 and 1981

General Fund Revenues	FY 1981	FY 1980	Percent Change
Bank Stock (state's share)	$ 1,836,685	$ 2,030,680	− 9.6
Beer and beverage[1]	32,773,246	31,464,423	+ 4.2
Business licenses	3,600,096	3,651,873	+ 1.4
Capital not otherwise taxed	13,352,154	12,381,900	+ 7.8
Corporation income	182,301,322	193,847,298	− 6.0
Individual income	1,288,762,975	1,102,978,714	+16.8
Inheritance and gift	19,780,520	27,259,803	−27.4
Recordation, deeds, wills, etc.	31,823,650	30,574,822	+ 4.1
State sales and use	645,203,501	595,030,461	+ 8.4
Tobacco products	17,865,880	17,282,645	+ 3.4
Total	$2,237,300,029	$2,016,502,619	+10.9
Special Fund Revenues			
Aircraft sales and use	$ 684,198	$ 752,563	− 9.1
Egg promotion	66,089	53,100	+24.5
Forest products	663,478	616,209	+ 7.7
Peanut excise	63,229	133,215	−52.5
Slaughter hogs & feeder pigs	155,830	114,915	+35.6
Soybeans	45,523	63,552	−28.4
Total	$ 1,678,347	$ 1,733,554	− 3.2
Aggregate (All Funds)	$2,238,978,376	$2,018,236,173	+10.9

[1]This 1981 amount includes .05 cents per 12 ounce container collected in 1980 but not included in this table are: (1) the soft drink excise tax – $134,567.00; and (2) the litter tax – $98,854.00.

DEPARTMENT OF TAXATION EXPENDITURES*
Fiscal Year Ended June 30, 1981

Budget Programs	Expenditure
Revenue Administration Services	$12,443,709
Research and Legislative Services	367,403
Tax Value Assistance to Localities	642,467
Administrative and Support Services	3,650,047
Total	$17,103,626
Cost per $100 of collections	$.79

*The department is also custodian of the funds appropriated to the State Land Evaluation Advisory Committee. The committee expenditure for the fiscal year was $47,346 and is not reported here as a cost of operating the department. The committee is composed of the State Tax Commissioner, the Dean of the College of Agriculture of VPI and SU, the Commissioner of Agriculture and Consumer Affairs, the Director of the Department of Conservation and Economic Development, and the Director of the Commission of Outdoor Recreation.

REVENUE COLLECTIONS

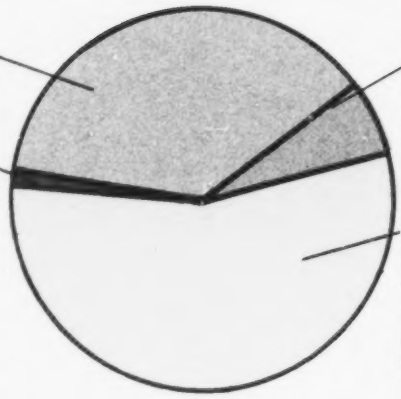
TOTAL REVENUE COLLECTIONS
by the Commonwealth of Virginia
Fiscal Year 1980-1981
$5,801,811,947

Total General Fund Revenue
$2,644,161,056

General Fund Revenues
Collected by Department of Taxation
$2,237,300,029

Special Fund Revenues
Collected by Department of Taxation
$1,678,347

Total Revenues
Collected by Department of Taxation
$2,238,978,376



Total Special Fund Revenue
$3,157,650,891

General Fund Revenues From Other Sources
$406,861,027
(e.g. Public Service Corporation Taxes, A.B.C. State Tax and Profits, Federal Revenue Sharing)

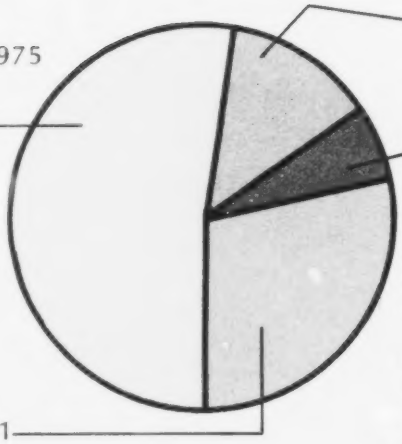
Special Fund Revenues From Other Sources
$3,155,972,544
(e.g. Motor Vehicle Fuel Tax, Highway Tolls, Grants from Federal Government)

Total Revenues
From Other Sources
$3,562,833,571

DEPARTMENT OF TAXATION REVENUE COLLECTION
Fiscal Year 1980-1981
$2,238,978,376

Individual Income
(57.6%) $1,288,762,975

State Sales and Use
(28.8%) $645,203,501



Corporation Income
(8.1%) $182,301,322

Other
(5.5%) $122,710,578

Beer and Beverage
(1.5%) $32,773,246

Recordation, Deeds, Wills, etc.
(1.4%) $31,823,650

Inheritance and Gift
(0.9%) $19,780,520

Tobacco Products
(0.8%) $17,865,880

Capital Not Otherwise Taxed
(0.6%) $13,352,154

Bank Stock
(0.1%) $1,836,685

Business Licenses
(0.2%) $3,600,096

Miscellaneous Special Fund Revenues (Aircraft Sales and Use, Forest Products, Peanut Excise, Slaughter Hogs and Feeder Pigs, Soybeans, Egg Promotion)
(0.1%) $1,678,347

Major Tax Legislation

The following bills represent some of the more significant legislation enacted by the 1981 Session of the General Assembly. The *Legislative Digest,* published annually by the Department of Taxation, contains more detailed references to bills affecting state and local taxation. This publication is available upon request.

HOUSE BILL NO. 1101 (Chapter 408)

This act adds new sections 58-19.6 through 58-19.21 to provide a method by which agencies of the Commonwealth, to whom debts are owed, may set-off such debts against State income tax refunds due to persons owing the debts. The minimum set-off collection is $25. Hearing procedures and appeals from such hearings are provided for in the bill. The act is effective July 1, 1981.

SENATE BILL NO. 551 (Chapter 204)

This act amends § 29-20 and adds a new section 58-151.072:1 to allow an individual taxpayer eligible to receive a tax refund to designate at the time of filing his return an amount of his refund, not less than $1, to be credited to a "Nongame Cash Fund" administered by the Commission of Game and Inland Fisheries to be used for the conservation and management of nongame wildlife. The act is effective for taxable years beginning January 1, 1981.

SENATE BILL NO. 641 (Chapter 402)

This act amends §§ 58-151.03, 58-151.013, 58-151.032, 58-151.032:1, 58-151.032:2, 58-151.033, 58-151.034, 58-151.037, 58-151.041, 58-151.042, 58-151.043, 58-151.045, 58-151.047, 58-151.048, 58-151.050:1, 58-151:050:2, 58-151.050:3, 58-151.079 and 58-151.0111; adds a new section 58-151.079:1; and repeals §§ 58-151.036, 58-151.038, 58-151.039, and 58-151.040, to revise the formula by which corporations doing business in Virginia and other states allocate and apportion their income to Virginia in order to determine their tax liability under the Virginia Corporate Income Tax. Enacted as a result of the adverse decisions of the Virginia Supreme Court in *Commonwealth of Virginia v. Champion International Corporation, Weaver Brothers v. Commonwealth of Virginia* and *Commonwealth of Virginia v. Merrill Lynch, Pierce, Fenner and Smith,* the act provides for exclusion of foreign source income and income from subsidiary dividends, for allocation of other dividends, for three factor formula apportionment of all other income of multistate and multinational corporations and allows "combined" filing by affiliated corporate groups when "consolidated" filing is not allowable. The act is effective for taxable years beginning on and after January 1, 1981.

HOUSE BILL NO. 1451 (Chapter 629)

This act adds a new section 58-151.032:4 and in Title 63.1 a chapter numbered 19, consisting of sections numbered 63.1-320 through 63.1-325 to provide for a tax credit for investments under the "Neighborhood Assistance Act of 1981."

The credit is provided to business firms that invest in services to benefit impoverished people or impoverished areas of the state. The tax credit would be equal to 50 percent of the total amount invested, not to exceed $175,000 but not less than $50. Tax credits would not be allowed for time spent by a self-employed person who renders professional services to an approved project, but employers would be allowed the credit for professional services by a salaried employee. The amount of the employer's credit would be equal to one-half the salary actually paid to the employee for the period of time he rendered professional services to the project.

The act is effective for taxable years beginning on and after July 1, 1982 and expires on June 30, 1986. The total amount of tax credits granted cannot exceed $1,750,000 for the fiscal year 1982-83, $3,500,000 for the fiscal year 1983-84, $5,250,000 for the fiscal year 1984-85, and $5,250,000 for the fiscal year 1985-86. Any unused credits granted may be carried forward to the next five taxable years.

HOUSE BILL NO. 1147 (Chapter 173)

This act amends § 10-201.1 to increase the litter tax on all businesses subject to the tax from five (5) dollars to ten (10) dollars per establishment, and imposes an additional tax of $15 per establish-

ment on all manufacturers, wholesalers, distributors, or retailers of groceries, soft drinks and carbonated waters, or beer and malt beverages. A penalty fee equal to the amount of tax due is also required for late payment. The act is effective July 1, 1981.

HOUSE BILL NO. 986 (Chapter 405)

This act amends § 58-441.6 and adds new sections 58-685.39 through 58-685.50 and sections 62.1-186.1 through 62.1-186.24 to exempt certain watercraft from the 3 percent state and 1 percent local sales and use tax and substitutes a 2 percent watercraft sales and use tax similar to the Virginia aircraft sales and use tax. The bill also provides for the titling of such watercraft by the Commission of Game and Inland Fisheries. The act is effective January 1, 1982.

HOUSE BILL NO 1231 (Chapter 602)

This act amends §58-16.2 concerning the service charge on tax exempt real estate.

State owned hospitals, state owned educational institutions (except faculty and staff housing), public roadways and property held for future construction of public highways are exempt from the service charge.

Faculty and staff housing of state educational institutions is subject to the service charge regardless of the amount of state-owned property in the locality.

Other state-owned real estate is subject to the service charge only if the value of state-owned real estate (excluding the value of hospitals, educational institutions and public roadways or property held for the future construction of public highways) exceeds three percent of the value of all real estate in the locality.

The service charge on state-owned real estate shall be based on the assessed value of the state-owned real estate and the amount the locality expended for the furnishing of police and fire protection, for the collection and disposal of refuse and, in the case of faculty and staff housing of an educational institution, the cost of public school education. State and federal grants are excluded from the expenditures and the service charge on state-owned real estate may not exceed the real estate tax which would have been payable had the property been fully taxable.

There are certain requirements for timing and notification by localities which adopt implementing ordinances.

The service charge on tax exempt property other than state-owned property is unchanged except that state law enforcement assistance funds are excluded from expenditures. The act is effective July 1, 1981.

HOUSE BILL NO. 1237 (Chapter 431)

This act amends § 58-758.1 which provides the method for assessing leasehold interests pursuant to Section 58-758. The new method returns to language similar to that currently in effect but which would have changed July 1, 1981.

The new language requires assessment to the holder of the leasehold interest as if he were the owner of the property if the term of the lease is 50 years or more or if the lease provides that the lessee may acquire the property for a nominal sum at the completion of the term of the lease. If the remaining term of the lease is less than 50 years, the assessment may be reduced by two percent for each year of the remaining term. No assessment may be reduced more than 85 percent. The act is effective July 1, 1981.

Commonwealth Data Base Progress Summary

Since its formal inception in 1980, the Commonwealth Data Base Task Force has completed the first two phases of the 10 developmental phases involved with the implementation of the program.

The results achieved during these first two phases appear in two comprehensive volumes (Phase I—PROBLEM DEFINITION, and Phase II—USER DEFINITION) published for the Commonwealth of Virginia by the CDB Task Force personnel.

The objectives of Phase I entailed a breakout of "Problem Definition" into a set of "subproblems" for the sake of analysis. These then translated into a series of tasks, the results of which form the basis for establishing an executive and functional framework for developing and maintaining a geo-based information system.

The Phase I document is a compilation of those findings and provides the following:

1. Definition of the scope of CDB;
2. Chronological history detailing the emergence and development of the project;
3. Redefinition of the "Problem" into two (2) analytical components:
   a. Conceptual
   b. Developmental;
4. Presentation of a functional outline of the System Design Methodology chosen for this project; and finally,
5. Recommendation of the CDB Task Force to accept the findings of the first phase and to adopt the workplan as outlined for the second phase.

The objectives of Phase II revolved primarily around defining the user community; that is, making determinations regarding which organizations of the Commonwealth are deemed to be potential users of the CDB once the system becomes fully operational.

The task force has thus far defined three generic groups within the potential user community and has presented its findings under their respective headings:

1. State Government agencies
2. Planning District Commissions
3. Local Governments—Cities and Counties.

The second stage, after arriving at these conclusions, was to analyze the characteristics of each of these user groups in greater detail. This gives CDB a greater awareness of the nature and functions of the user groups it will be serving and helps determine potential user requirements deemed desirable to meet future needs.

At the same time that work was being completed during these two stages, the following contract negotiations for various components of the CDB were initiated:

I—a contract with Chase Econometrics Associates to develop an econometric model of the State:

II—a contract with Virginia Polytechnic Institute & State University to convert geo-based computer programs and associated data bases from the research to the operational stage; and

III—a contract with the Virginia Institute of Marine Science at William and Mary to convert already developed, remotely-sensed data from Landsat to an operational system.

Two of the contracts will be completed on or about Nov. 1, 1981. The 3rd contract (with Chase Econometric Associates, Inc.) is scheduled for completion June 1, 1982.

Some further developments as a result of the Phase II Objectives being carried out were the emergence of a CDB and Related Systems Catalog which would enhance the capabilities of the CDB with information on the availability of resource-related systems and data bases throughout the Commonwealth. In addition to a master list, this would include files defining System ownership, Information Categories, User Files and Data Elements.

Systems Development Project Initiated for Business Taxes

In August 1980 the department initiated a systems development project for the integrated processing of business taxes. The combined automated and manual systems will result in the ability to handle greater numbers of business tax transactions each year with no increase in personnel, and will improve the department's ability to respond to the public. User representatives of Processing Services, Office Services and Field Services Divisions, and analysts from Systems and Operations Analysis Division were assigned to a project team to determine requirements of the proposed system.

Personnel throughout the department were interviewed to determine what requirements and problems were evident to division personnel and management. Detailed information on current processing was obtained in order to document existing systems. The team also validated a study of department needs made in 1978 by a consulting firm, taking into account recent changes in department organizational functions. The Systems Requirements Definition was prepared in December 1980 to document findings of this first phase.

Users and analysts visited other states to learn of benefits gained through implementation of similar development efforts. The team also investigated current technological methods of storage and retrieval, including micrographics; automated reading of documents through optical and magnetic character recognition; and teleprocessing for on-line entry and updating. A comparison study of data base and file processing in automated systems was completed and a report published. All information was evaluated with respect to user requirements stated for the department.

Design alternatives consisting of a data base management system with batch and on-line entry and retrieval of data, fully documented manual systems, and microfilmed storage and automated retrieval of documents were presented to the department's management team. Implementation of the new systems is scheduled to begin July 1982 with completion by July 1984.

Tax Administration Highlights

Administrative Process Act

The 1980 session of the General Assembly passed legislation effective July 1, 1980 which requires the department to follow the provisions of the Administrative Process Act in publishing tax regulations. The provisions of the Act provide for public comments on a proposed regulation before it becomes effective. As the result of 1981 legislation, the Act was amended whereby any committee of the General Assembly can meet and, if a majority of the committee's members are present, vote by simple majority of those in attendance to defer the effective date of a new regulation. The matter is then considered in the form of a joint resolution at the next session of the General Assembly. The department has issued a tax directive which sets out the procedures for publishing a regulation, and to date several regulations are in the process of being published according to the Administrative Process Act.

Motor Vehicle Fuel Sales Tax

The Motor Vehicle Fuel Sales Tax which applies to retail sales of gasoline sold within the cities of Falls Church, Alexandria and Fairfax and the counties of Arlington and Fairfax became effective July 1, 1980. The tax is included in the pump price, per unit measure of gasoline sold. Revenue derived from the tax is distributed monthly to the Northern Virginia Transportation Commission to be applied to the operating deficit and debt service of their mass transit system. The department has not experienced any problems in the administration of the tax.

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INDIVIDUAL INCOME TAX

TABLE 1.1

Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, and Total Tax, by Virginia Adjusted Gross Income Classes — Taxable Year 1979

Adjusted Gross Income Classes	Total Adjusted Gross Income	Total Exemptions Claimed	Itemized Deductions Claimed	Standard Deductions Claimed	Total Deductions Claimed	Total Taxable Income	Total Tax
$ 0 - $ 999	$ 40,737,661	$ 63,099,150	$ 23,020,849	$ 86,378,330	$ 109,399,179	$ 1,216,787	$ 3,057
1,000 - 1,999	154,107,165	74,742,420	4,374,865	120,162,449	124,537,314	8,743,448	34,469
2,000 - 2,999	240,213,439	77,532,461	6,361,202	112,514,484	118,875,686	56,847,839	111,007
3,000 - 3,999	336,697,466	87,927,431	10,117,504	113,219,346	123,336,850	131,961,519	2,635,085
4,000 - 4,999	402,200,731	89,219,004	14,693,258	104,804,135	119,497,393	197,441,003	3,984,096
5,000 - 5,999	501,654,114	95,689,748	17,988,428	107,441,711	125,430,139	282,407,057	6,033,408
6,000 - 6,999	637,827,415	106,334,655	22,532,932	116,911,153	139,444,085	392,413,614	8,989,541
7,000 - 7,999	691,585,257	105,199,421	27,322,617	109,352,404	136,675,021	447,974,121	11,346,016
8,000 - 8,999	716,004,250	100,478,267	32,514,294	99,346,665	131,860,959	480,821,161	13,493,389
9,000 - 9,999	747,339,251	96,654,555	37,502,541	98,946,831	136,449,372	510,892,365	15,424,643
10,000 - 10,999	774,474,825	93,713,501	42,994,464	99,252,739	142,247,203	534,020,542	16,974,565
11,000 - 11,999	780,944,993	90,147,883	46,416,281	96,710,950	143,127,231	541,047,091	17,833,059
12,000 - 12,999	800,459,422	88,409,065	53,124,836	95,474,209	148,599,045	556,558,760	18,870,301
13,000 - 13,999	817,449,292	86,770,395	57,570,245	92,399,122	149,969,367	572,962,738	19,863,282
14,000 - 14,999	838,336,999	85,590,300	64,637,264	84,897,381	149,534,645	595,526,576	21,061,580
15,000 - 19,999	4,413,640,202	413,887,403	424,835,948	322,211,022	747,046,970	3,221,906,697	121,110,530
20,000 - 24,999	4,381,480,646	353,823,863	538,630,045	173,720,079	712,350,124	3,280,995,339	132,380,611
25,000 - 29,999	3,728,459,755	258,299,094	531,356,489	75,660,021	607,016,510	2,835,668,647	120,231,015
30,000 - 34,999	2,918,623,182	175,045,445	445,210,725	30,280,527	475,491,252	2,244,954,093	99,475,655
35,000 - 39,999	2,117,459,519	112,125,227	330,746,590	11,185,159	341,931,749	1,644,977,923	75,819,723
40,000 - 44,999	1,529,873,627	72,461,683	238,927,399	4,242,698	243,170,097	1,198,088,885	57,063,606
45,000 - 49,999	1,154,365,306	49,332,951	179,083,970	1,794,538	180,878,508	911,195,458	44,609,641
50,000 - 74,999	2,384,538,520	82,810,908	360,455,338	1,996,570	362,451,908	1,902,346,331	96,201,156
75,000 - 99,999	763,442,084	18,989,504	110,312,354	270,000	110,582,354	610,489,071	32,349,599
100,000 and over	1,701,862,909	18,715,892	259,729,497	134,000	259,863,497	1,180,950,806	65,296,618
Totals	$33,573,778,030	$2,897,000,226	$3,880,459,935	$2,159,306,523	$6,039,766,458	$24,342,407,871	$1,001,195,652

Section 58-151.03 stipulates that no income is imposed, nor any return required to be filed by individuals with Virginia Adjusted Gross Income of less than $3,000. Consequently "Total Tax" will be significantly less than 2 percent of "Total Taxable Income" for the income Classes $0-$2,999.

TABLE 1.2

Number and Type of Returns, by Virginia Adjusted Gross Income Classes — Taxable Year 1979

Adjusted Gross Income Classes	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married	Total Returns
$ 0 - $ 999	62,335	10,844	3,801	408	77,388
1,000 - 1,999	89,413	7,853	5,148	387	102,801
2,000 - 2,999	79,496	10,690	5,549	615	96,350
3,000 - 3,999	74,924	14,607	5,659	1,198	96,388
4,000 - 4,999	66,062	15,857	5,432	2,195	89,546
5,000 - 5,999	64,707	17,343	5,782	3,210	91,042
6,000 - 6,999	68,371	18,949	6,457	4,423	98,200
7,000 - 7,999	61,234	19,149	6,110	5,798	92,291
8,000 - 8,999	53,164	18,890	5,246	7,024	84,324
9,000 - 9,999	47,330	18,283	4,952	8,156	78,721
10,000 - 10,999	42,090	17,892	4,533	9,276	73,791
11,000 - 11,999	35,801	17,272	4,162	10,712	67,947
12,000 - 12,999	31,291	16,985	3,735	12,057	64,068
13,000 - 13,999	27,116	16,661	3,278	13,527	60,582
14,000 - 14,999	23,525	16,191	2,896	15,218	57,830
15,000 - 19,999	75,770	76,799	9,992	90,950	253,511
20,000 - 24,999	33,385	60,922	5,231	96,367	195,905
25,000 - 29,999	15,326	40,153	2,395	78,504	136,378
30,000 - 34,999	7,927	26,598	1,289	54,509	90,323
35,000 - 39,999	4,222	17,701	744	34,084	56,751
40,000 - 44,999	2,457	12,202	460	21,030	36,149
45,000 - 49,999	1,503	9,263	307	13,303	24,376
50,000 - 74,999	2,372	13,977	569	23,629	40,547
75,000 - 99,999	664	3,176	257	4,854	8,951
100,000 and over	772	2,986	586	4,429	8,773
Totals	971,257	501,243	94,570	515,863	2,082,933

TABLE 1.3

Number of Returns, Number and Type of Exemptions, by Virginia Adjusted Gross Income Classes — Taxable Year 1979

Adjusted Gross Income Classes	Total Number of Returns	Number and Type of Total Exemptions				
		Personal ($600)	Dependent ($600)	Age ($600)	Blindness ($600)	Total Number of Exemptions
$ 0 - $ 999	77,388	88,743	14,974	8,039	111	111,867
1,000 - 1,999	102,801	111,118	15,432	6,328	103	133,031
2,000 - 2,999	96,350	107,757	20,047	9,773	129	137,706
3,000 - 3,999	96,388	112,336	27,260	15,038	204	154,838
4,000 - 4,999	89,546	107,781	31,785	16,145	285	155,996
5,000 - 5,999	91,042	111,812	38,852	15,030	253	165,947
6,000 - 6,999	98,200	121,879	46,947	14,052	289	183,167
7,000 - 7,999	92,291	117,595	49,865	12,528	298	180,286
8,000 - 8,999	84,324	110,630	49,714	11,198	273	171,815
9,000 - 9,999	78,721	105,560	49,639	9,446	222	164,867
10,000 - 10,999	73,791	101,422	49,499	8,460	201	159,582
11,000 - 11,999	67,947	96,444	49,161	7,515	185	153,305
12,000 - 12,999	64,068	93,638	49,777	6,656	178	150,249
13,000 - 13,999	60,582	91,298	49,488	6,116	143	147,045
14,000 - 14,999	57,830	89,691	49,862	5,289	128	144,970
15,000 - 19,999	253,511	423,206	254,368	19,733	596	697,903
20,000 - 24,999	195,905	354,560	226,650	12,678	399	594,287
25,000 - 29,999	136,376	255,743	168,556	8,519	231	433,049
30,000 - 34,999	90,323	171,862	115,123	6,043	151	293,179
35,000 - 39,999	56,751	108,768	74,320	4,407	128	187,623
40,000 - 44,999	36,149	69,519	48,505	3,118	75	121,217
45,000 - 49,999	24,376	47,042	33,105	2,310	59	82,516
50,000 - 74,999	40,547	78,347	54,797	5,169	105	138,418
75,000 - 99,999	8,951	17,072	12,958	1,676	22	31,728
100,000 and over	8,773	16,416	12,422	2,402	30	31,270
Totals	2,082,933	3,110,239	1,593,156	217,668	4,798	4,925,861

TABLE 1.4

Total Virginia Adjusted Gross Income, Total Tax, Effective Tax Rate, by Virginia Adjusted Gross Income Classes — Taxable Year 1979

Adjusted Gross Income Classes	Adjusted Gross Income	Total Tax	Effective Tax Rate on Adjusted Gross Income
$ 0 - $ 999	$ 40,737,661	$ 3,057	0.01%
1,000 - 1,999	154,107,165	34,469	0.02
2,000 - 2,999	240,213,439	111,007	0.05
3,000 - 3,999	336,697,466	2,635,085	0.78
4,000 - 4,999	402,200,731	3,984,096	0.99
5,000 - 5,999	501,654,114	6,033,408	1.20
6,000 - 6,999	637,827,415	8,989,541	1.41
7,000 - 7,999	691,585,257	11,346,016	1.64
8,000 - 8,999	716,004,250	13,493,389	1.88
9,000 - 9,999	747,339,251	15,424,643	2.06
10,000 - 10,999	774,474,825	16,974,565	2.19
11,000 - 11,999	780,944,993	17,833,059	2.28
12,000 - 12,999	800,459,422	18,870,301	2.36
13,000 - 13,999	817,449,292	19,863,282	2.43
14,000 - 14,999	838,336,999	21,061,580	2.51
15,000 - 19,999	4,413,640,202	121,110,530	2.74
20,000 - 24,999	4,381,480,646	132,380,611	3.02
25,000 - 29,999	3,728,459,755	120,231,015	3.22
30,000 - 34,999	2,918,623,182	99,475,655	3.41
35,000 - 39,999	2,117,459,519	75,819,723	3.58
40,000 - 44,999	1,529,873,627	57,063,606	3.73
45,000 - 49,999	1,154,365,306	44,609,641	3.86
50,000 - 74,999	2,384,538,520	96,201,156	4.03
75,000 - 99,999	763,442,084	32,349,599	4.24
100,000 and over	1,701,862,909	65,296,618	3.84
Totals	$33,573,778,030	$1,001,195,652	2.98%

TABLE

Total Virginia Adjusted Gross Income & Total Exemptions,

COUNTIES	VIRGINIA ADJUSTED GROSS INCOME							
	Total	0 - $2,999	$3,000 - $4,999	$5,000 - $9,999	$10,000 - $14,999	$15,000 - $19,999	$20,000 - $24,999	$25,000 - $29,999
Accomack	$ 130,735,647	$ 3,146,567	$ 5,587,531	$ 25,484,707	$ 21,382,812	$ 21,119,914	$ 15,345,774	$ 11,180,353
Albemarle	338,295,098	3,989,460	6,463,735	30,901,255	38,141,440	38,575,364	37,668,091	33,216,756
Alleghany	74,347,097	886,969	1,643,189	6,558,177	10,432,499	14,290,103	13,904,899	9,431,777
Amelia	37,546,099	585,557	1,194,339	6,142,279	6,189,817	7,173,192	5,862,974	3,808,603
Amherst	138,582,564	1,993,269	3,361,626	17,020,818	20,553,694	22,962,946	25,012,482	19,131,182
Appomattox	55,569,575	911,908	1,450,559	7,697,941	8,350,352	10,315,718	10,057,194	7,121,641
Arlington	1,572,280,826	11,296,119	20,595,834	93,907,633	162,317,335	178,809,146	163,911,570	147,056,409
Augusta	294,198,383	3,815,022	6,496,242	32,237,776	43,087,007	50,644,720	47,931,048	38,261,957
Bath	39,237,248	494,415	1,079,647	5,434,636	5,712,338	6,490,391	5,500,762	3,771,502
Bedford	187,386,799	2,353,696	4,545,696	21,996,051	28,979,635	32,866,605	30,668,336	22,270,329
Bland	23,537,530	365,242	667,019	3,407,689	5,019,371	5,831,227	4,255,315	1,834,225
Botetourt	126,524,652	1,543,131	2,760,531	12,959,206	15,935,302	20,737,708	22,615,126	18,139,271
Brunswick	58,373,771	1,305,372	2,830,088	11,715,731	11,177,557	9,941,791	6,922,422	4,689,389
Buchanan	184,018,821	2,066,860	3,616,049	13,453,083	21,083,635	32,940,213	31,660,849	23,488,474
Buckingham	40,787,473	916,553	1,965,628	8,617,558	8,233,749	7,734,856	5,392,937	3,289,165
Campbell	241,655,981	3,195,245	5,492,917	28,316,254	34,861,189	39,519,112	42,742,884	34,494,637
Caroline	82,448,223	1,540,940	2,584,564	10,939,382	13,498,818	14,070,859	13,693,004	9,918,443
Carroll	104,972,216	1,803,321	3,364,784	20,212,059	22,474,298	24,748,510	16,163,775	6,733,696
Charles City	31,871,578	548,272	878,857	5,082,874	5,741,389	5,274,043	4,895,414	3,778,784
Charlotte	45,070,806	880,433	1,837,816	9,402,357	9,357,063	8,300,729	6,505,934	3,035,485
Chesterfield	1,019,912,953	9,542,506	13,534,850	56,128,569	80,042,555	111,740,625	152,624,932	165,652,892
Clarke	63,253,271	786,830	1,503,494	6,761,729	7,603,653	7,833,142	8,135,251	6,642,093
Craig	18,829,417	256,969	531,767	2,814,822	3,510,600	4,086,288	3,265,795	1,687,948
Culpeper	119,971,072	1,714,163	3,302,995	15,362,646	17,646,998	18,077,307	18,683,370	12,998,777
Cumberland	28,739,522	574,738	1,183,022	4,753,209	4,880,368	4,742,052	3,954,141	2,454,988
Dickenson	77,495,553	1,064,013	1,880,409	7,124,989	9,881,950	15,658,394	14,400,025	8,260,041
Dinwiddie	103,406,390	1,456,296	2,657,222	12,677,786	13,770,585	16,370,847	16,930,904	14,282,172
Essex	44,354,706	854,659	1,605,942	6,472,346	7,054,694	7,076,585	6,335,299	4,208,316
Fairfax	5,420,221,658	50,983,497	62,608,867	229,491,297	343,622,511	394,114,307	427,067,129	487,169,155
Fauquier	261,012,868	2,434,319	4,877,931	20,238,877	23,026,863	25,704,214	27,957,715	26,984,297
Floyd	45,851,650	791,253	1,560,676	7,653,629	8,713,543	10,447,335	6,890,538	3,407,089
Fluvanna	44,868,119	753,140	1,224,773	6,935,572	7,136,979	7,098,401	7,395,055	5,499,552
Franklin	166,770,305	2,156,603	4,707,134	24,839,061	26,954,872	33,833,113	27,426,404	17,124,961
Frederick	166,452,868	2,588,591	4,758,071	21,032,239	28,029,995	31,748,033	31,303,619	23,735,109
Giles	82,214,671	1,106,496	2,243,971	10,667,706	17,495,423	16,294,158	14,067,263	8,987,211
Gloucester	112,029,263	1,554,355	2,686,417	11,601,317	13,856,309	17,081,014	16,680,869	14,103,385
Goochland	71,542,383	919,424	1,472,823	7,515,279	8,531,591	8,945,348	9,124,883	6,170,036
Grayson	59,782,655	1,312,509	2,510,058	13,261,709	13,615,110	13,948,949	6,807,177	3,052,048
Greene	37,987,074	581,137	961,186	5,374,929	6,384,725	6,358,027	7,975,115	4,891,520
Greensville	45,047,893	919,743	1,795,932	8,405,005	8,639,071	7,926,070	6,796,898	3,302,817
Halifax	117,134,827	2,526,816	4,370,594	22,762,895	23,935,673	23,186,629	18,408,716	10,224,066
Hanover	348,026,467	3,998,987	6,388,673	27,455,391	32,981,853	40,916,919	54,212,584	54,520,554
Henrico	1,309,563,318	13,314,551	21,527,743	102,986,752	144,148,285	162,015,795	186,833,832	173,510,273
Henry	318,002,719	4,691,011	8,442,453	47,598,689	48,145,002	63,322,741	52,107,669	34,127,840
Highland	15,978,180	212,511	401,680	2,063,621	2,417,111	2,837,771	2,275,501	1,902,367
Isle of Wight	118,820,762	1,512,975	2,720,742	12,859,812	18,252,657	17,776,095	20,482,732	16,252,807
James City	137,211,552	2,403,408	3,489,661	14,009,886	14,417,332	16,638,594	16,522,330	15,386,971
King George	61,744,669	792,633	1,246,896	5,741,630	6,528,249	7,460,681	8,754,332	8,108,558
King and Queen	28,139,372	417,594	1,010,414	4,166,425	4,478,908	4,453,105	4,260,090	3,454,730
King William	52,943,318	812,431	1,528,382	5,695,492	5,304,727	7,009,460	8,031,461	7,272,937
Lancaster	57,197,147	969,425	1,891,669	7,292,365	7,758,078	7,965,706	7,223,528	4,706,037
Lee	79,133,252	1,631,888	3,278,774	12,553,843	12,088,408	13,990,984	12,274,221	7,263,996
Loudoun	461,829,051	4,020,895	6,476,627	27,930,624	34,728,943	39,298,864	52,317,301	58,618,252
Louisa	80,298,046	1,460,724	2,839,398	12,699,201	12,147,827	14,317,557	12,307,225	8,652,754
Lunenburg	45,648,041	1,074,460	1,878,233	9,433,914	8,524,917	8,952,352	5,360,263	3,408,065
Madison	45,053,077	685,981	1,535,094	7,315,539	8,043,332	7,261,861	6,814,172	3,925,779
Mathews	42,393,426	697,518	1,081,537	5,116,517	5,998,994	6,120,026	6,498,062	4,750,790
Mecklenburg	128,137,146	2,462,903	4,766,550	25,439,021	23,926,535	22,499,393	17,301,476	10,823,433
Middlesex	37,058,902	656,657	1,457,218	5,430,351	6,147,554	5,838,581	4,929,053	3,120,423
Montgomery	268,111,902	5,694,835	8,997,123	33,744,683	38,900,867	41,855,659	37,466,714	28,187,687
Nelson	49,713,880	901,746	1,603,874	8,544,533	9,151,337	8,961,235	7,949,574	5,106,491
New Kent	48,154,345	609,279	890,349	4,613,621	4,606,981	7,545,733	7,931,591	7,460,001
Northampton	53,620,184	1,822,482	3,108,406	10,662,252	9,470,522	7,502,216	5,400,929	4,410,766
Northumberland	50,293,803	879,607	1,773,235	6,645,371	7,849,523	7,490,346	6,418,440	3,421,931
Nottoway	63,765,473	1,261,845	2,223,333	10,158,527	10,117,465	10,682,304	10,043,117	7,331,700
Orange	104,372,143	1,454,544	2,620,957	13,240,614	13,113,386	14,103,652	14,262,630	10,528,419
Page	86,390,413	1,639,807	3,098,775	14,575,929	15,676,402	15,997,513	13,416,417	8,303,505
Patrick	75,787,777	1,071,176	2,279,560	14,083,313	13,514,286	15,414,610	12,501,379	6,228,944
Pittsylvania	293,323,005	4,899,573	9,382,441	48,224,337	51,893,048	55,787,267	49,885,912	33,791,151
Powhatan	64,289,827	657,739	1,183,768	5,725,928	7,161,689	9,113,598	10,271,593	10,233,803
Prince Edward	61,074,004	1,226,314	2,380,703	10,920,205	10,507,264	10,658,287	7,585,220	5,536,600
Prince George	98,797,511	1,319,488	2,166,879	8,960,578	10,132,375	14,480,919	17,046,429	15,638,667
Prince William	929,525,805	9,555,412	13,003,127	52,459,993	70,247,671	88,464,492	122,993,090	146,966,344
Pulaski	166,545,486	2,574,421	4,797,204	23,220,542	28,866,551	33,451,352	27,844,859	18,868,163

1.5
Total Deductions, Number of Returns – Taxable Year 1979 – by Locality

			EXEMPTIONS		DEDUCTIONS			NUMBER OF RETURNS				
$30,000 $34,999	$35,000 $39,999	$40,000 and over	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns
$ 7,072,090	$ 4,738,895	$ 15,677,004	28,046	$ 16,697,950	9,985	1,532	$ 22,083,205	11,517	5,419	2,811	371	2,916
24,402,646	18,825,173	106,131,178	45,129	26,627,191	12,905	6,321	62,771,895	19,226	9,034	4,500	421	5,271
6,158,389	3,120,228	7,920,867	13,088	7,777,659	3,688	1,241	11,581,316	4,929	1,759	1,585	52	1,433
2,157,524	1,179,791	3,252,023	7,571	4,525,120	2,472	545	6,426,347	3,017	1,317	823	74	803
11,614,303	5,776,641	11,155,603	24,816	14,782,899	7,318	2,553	23,613,679	9,871	4,113	2,279	223	3,256
3,597,595	2,046,496	4,020,171	10,935	6,508,892	3,288	913	9,481,423	4,201	1,619	1,176	101	1,305
142,532,428	116,646,208	535,208,144	149,295	86,978,177	47,854	28,964	250,871,829	76,818	48,124	12,857	2,666	13,171
22,217,665	12,515,494	36,991,454	50,340	29,939,875	14,929	4,976	49,628,046	19,905	7,788	5,406	349	6,362
2,797,821	1,898,190	6,057,546	7,065	4,131,743	2,319	427	6,362,788	2,746	1,203	687	182	674
13,848,734	8,957,066	22,900,651	32,944	19,557,577	9,496	3,408	32,791,349	12,904	4,852	3,569	221	4,262
1,036,547	592,371	528,524	4,956	2,948,623	1,677	252	3,823,167	1,929	690	676	29	534
11,847,588	6,927,035	13,059,754	21,193	12,606,161	5,817	2,599	22,185,708	8,416	3,198	2,525	109	2,584
2,107,303	1,153,251	6,530,867	13,362	7,978,965	4,577	759	10,445,840	5,336	2,445	1,319	190	1,382
14,166,110	8,031,498	33,532,050	30,342	18,099,683	9,126	1,865	25,261,054	10,991	3,512	5,499	177	1,803
1,414,555	626,028	2,596,444	9,745	5,830,154	3,363	491	7,299,928	3,854	1,774	984	85	1,011
21,253,112	10,735,523	21,045,108	42,785	25,358,981	12,167	4,592	41,281,958	16,759	6,545	4,416	360	5,438
5,149,960	3,292,781	7,759,472	15,806	9,415,233	5,099	1,293	14,109,594	6,392	3,056	1,426	151	1,759
3,352,577	1,222,633	4,896,565	23,048	13,736,771	7,997	1,115	17,354,393	9,112	3,121	2,332	285	3,374
1,951,061	1,001,344	2,719,540	5,885	3,518,370	2,084	424	5,292,365	2,508	1,366	533	61	548
1,570,721	560,654	3,619,614	10,502	6,260,559	3,614	483	7,849,017	4,097	1,662	1,108	136	1,191
138,952,850	91,033,228	200,659,946	136,875	80,441,906	27,289	25,794	186,858,104	53,083	20,787	14,182	912	17,202
4,196,469	3,583,366	16,207,244	9,541	5,667,985	2,800	1,087	11,720,413	3,887	1,741	930	90	1,126
1,005,542	416,131	1,253,555	3,654	2,179,492	1,200	258	3,118,809	1,458	559	430	21	448
8,331,072	4,682,304	19,171,442	21,455	12,719,114	6,378	2,121	21,858,159	8,499	3,681	2,281	172	2,365
1,737,049	784,139	3,675,816	6,289	3,749,697	1,905	472	5,214,591	2,377	1,016	707	42	612
4,830,850	2,312,216	12,082,666	14,440	8,610,823	4,429	756	10,567,098	5,185	1,624	2,659	71	831
9,353,585	5,671,523	10,235,470	18,593	11,121,673	5,420	1,862	17,476,634	7,282	3,186	1,720	182	2,194
2,453,143	1,821,848	6,471,874	8,406	4,991,568	2,708	745	8,223,217	3,453	1,655	833	88	877
551,973,257	554,146,591	2,319,065,047	557,828	325,550,505	114,561	123,789	1,049,862,550	238,350	114,238	59,996	9,042	55,074
22,822,101	17,061,445	89,905,106	33,433	19,777,812	8,553	4,630	59,030,995	13,183	5,568	3,315	400	3,900
2,040,489	1,290,014	3,037,084	9,688	5,786,663	3,193	644	7,775,343	3,837	1,390	1,105	82	1,260
2,496,352	1,963,397	4,364,898	8,801	5,254,340	2,671	784	7,973,581	3,455	1,459	946	92	958
10,231,272	4,969,058	14,527,827	31,442	18,755,063	10,139	2,454	27,603,016	12,593	4,978	3,045	279	4,291
14,163,943	8,509,807	20,583,261	33,274	19,675,526	9,408	3,606	32,827,793	13,014	5,145	3,594	256	4,019
3,542,647	2,048,449	5,761,347	16,024	9,524,628	5,208	1,073	13,445,216	6,281	2,399	1,932	104	1,846
10,000,747	5,455,173	19,009,877	18,674	11,141,822	5,179	2,220	20,426,689	7,399	2,859	2,234	161	2,145
4,071,816	3,720,148	21,071,035	10,461	6,248,447	3,114	1,209	12,812,405	4,323	2,008	997	81	1,237
1,302,646	1,062,668	2,909,781	14,159	8,465,739	5,145	569	10,287,011	5,714	2,019	1,609	210	1,876
2,612,621	1,248,874	1,598,940	7,230	4,295,786	2,274	625	6,524,379	2,899	1,164	737	62	936
1,877,911	1,171,823	4,212,623	10,055	6,001,106	3,392	565	7,732,624	3,957	1,778	832	265	1,082
4,637,523	1,819,101	5,262,814	26,814	16,023,959	9,164	1,365	20,254,125	10,529	4,344	2,436	349	3,400
43,960,884	27,767,934	55,822,688	50,236	29,924,425	12,767	7,506	58,495,966	20,273	8,406	5,239	437	6,191
133,392,318	88,128,244	283,705,525	171,519	101,943,336	46,198	27,534	224,163,050	73,732	35,256	16,555	1,322	20,599
21,052,573	11,293,822	27,220,919	58,155	34,633,004	18,249	5,636	54,696,612	23,885	9,962	4,200	1,432	8,291
1,706,775	542,225	1,618,618	2,844	1,682,614	964	177	2,275,053	1,141	424	398	26	293
9,982,253	6,285,644	12,695,045	20,297	12,119,986	6,050	2,027	19,591,424	8,077	3,503	2,083	468	2,023
13,542,239	10,130,871	30,670,260	20,911	12,284,625	5,964	2,899	24,996,130	8,863	4,378	1,731	309	2,445
6,382,630	4,342,566	12,386,494	9,525	5,628,598	2,568	1,185	10,159,193	3,753	1,627	995	94	1,037
1,806,434	1,491,968	2,599,704	5,468	3,266,881	1,803	384	4,703,652	2,187	966	594	32	595
4,426,685	3,142,163	9,719,580	8,773	5,236,547	2,636	875	8,664,817	3,511	1,606	882	51	972
3,366,078	2,537,058	13,487,203	10,015	5,968,580	3,092	926	10,079,534	4,018	1,688	975	105	1,250
3,951,242	1,980,063	10,119,833	17,597	10,474,253	5,669	950	13,684,954	6,619	2,286	2,750	158	1,425
56,923,632	46,821,178	134,692,735	58,030	33,946,705	11,608	11,035	93,895,937	22,643	9,451	6,269	619	6,304
5,408,199	2,681,361	7,783,800	15,922	9,478,990	5,270	1,143	14,093,774	6,413	2,921	1,720	169	1,603
1,843,405	1,364,344	3,868,085	10,564	6,308,370	3,689	499	8,104,691	4,188	1,758	1,050	156	1,224
2,609,098	1,457,475	5,404,746	9,006	5,369,456	2,944	616	7,640,884	3,560	1,490	919	67	1,084
3,023,972	2,208,460	6,897,550	7,418	4,437,272	2,267	707	7,364,308	2,974	1,184	868	50	872
6,226,201	2,612,103	12,079,531	27,636	16,484,650	9,427	1,628	21,661,915	11,055	4,565	2,642	759	3,089
2,255,218	1,118,376	6,105,531	7,101	4,231,832	2,268	626	6,856,939	2,894	1,253	802	54	785
21,131,517	13,627,655	38,505,162	46,350	27,117,835	15,465	4,990	49,225,863	20,455	9,612	4,557	482	5,804
2,477,861	1,642,645	3,374,584	10,333	6,180,269	3,462	680	8,501,229	4,142	1,762	1,171	88	1,121
5,430,144	2,972,615	5,094,031	7,759	4,635,796	2,067	988	8,177,112	3,055	1,201	887	59	908
2,081,516	1,688,692	7,472,403	12,440	7,406,553	4,727	542	9,556,190	5,269	2,687	1,118	226	1,238
2,859,848	2,034,736	10,920,766	9,401	5,607,475	2,964	759	9,010,657	3,723	1,514	1,102	61	1,046
4,313,943	2,135,932	5,497,307	12,980	7,757,657	4,307	895	10,525,408	5,202	2,344	1,249	112	1,497
6,749,966	4,475,899	23,822,076	16,876	10,001,601	5,250	1,577	17,220,923	6,827	2,979	1,756	125	1,967
5,328,355	2,365,231	5,988,479	17,929	10,691,597	6,098	1,166	15,061,954	7,264	2,989	2,068	135	2,072
3,265,717	1,372,694	6,056,098	15,512	9,261,189	5,106	1,020	12,684,669	6,126	2,134	1,469	332	2,191
16,354,345	7,170,061	15,934,870	59,725	35,646,154	19,623	4,202	49,403,570	23,825	9,711	5,855	761	7,498
6,796,287	3,823,597	9,321,825	10,367	6,189,603	2,444	1,457	11,858,476	3,901	1,445	1,194	57	1,205
3,403,376	2,150,142	6,705,893	12,651	7,502,723	4,191	947	10,845,774	5,138	2,391	1,235	162	1,350
10,516,299	6,018,303	12,517,574	15,676	9,294,702	4,229	2,046	16,658,177	6,275	2,470	1,563	489	1,753
132,773,262	108,011,395	185,051,019	126,247	74,120,466	23,120	25,465	194,600,605	48,585	18,859	14,004	2,820	12,902
8,911,773	4,967,639	13,042,982	32,232	19,197,526	10,255	2,491	28,324,807	12,746	5,181	3,222	194	4,149

VIRGINIA ADJUSTED GROSS INCOME

COUNTIES	Total	0 - $2,999	$3,000 - $4,999	$5,000 - $9,999	$10,000 - $14,999	$15,000 - $19,999	$20,000 - $24,999	$25,000 - $29,999
Rappahannock	$ 33,002,138	$ 468,314	$ 900,317	$ 3,814,946	$ 4,516,476	$ 5,026,777	$ 3,534,872	$ 3,227,045
Richmond	34,848,484	583,299	1,090,073	4,700,246	5,132,811	5,821,897	5,547,726	4,158,702
Roanoke	483,053,403	5,326,919	8,292,747	36,948,865	46,775,368	64,750,565	75,960,845	71,462,592
Rockbridge	82,490,318	1,311,915	2,654,767	11,343,212	15,622,914	15,625,045	12,529,414	8,153,215
Rockingham	297,616,763	4,146,767	8,120,103	41,320,551	49,059,273	55,009,837	48,122,247	30,015,286
Russell	133,683,189	1,733,364	3,503,030	14,506,803	18,920,734	27,267,298	24,640,341	16,106,470
Scott	96,697,046	1,351,516	2,729,987	12,285,875	17,658,222	21,189,784	17,462,383	9,875,780
Shenandoah	133,295,023	2,299,119	4,348,425	21,299,460	25,613,863	25,981,821	19,993,347	12,439,729
Smyth	141,585,211	2,429,666	4,944,371	24,064,580	26,524,926	27,777,055	19,644,999	10,448,266
Southampton	84,536,119	1,357,309	2,409,588	11,191,521	12,172,730	12,774,070	12,220,662	10,505,964
Spotsylvania	186,654,434	2,347,746	4,070,183	16,300,018	22,413,248	28,405,961	31,610,092	28,092,794
Stafford	238,617,457	2,716,649	4,516,525	16,785,605	22,825,662	29,048,955	38,530,684	37,610,471
Surry	32,820,633	562,300	1,018,077	3,891,688	4,663,892	5,562,712	5,780,587	3,592,729
Sussex	50,434,626	890,631	1,870,672	8,157,619	8,588,108	8,723,900	6,398,882	4,735,539
Tazewell	262,464,730	3,018,237	5,795,332	24,020,248	31,962,358	43,795,650	39,546,404	30,675,156
Warren	114,286,824	1,807,746	3,139,065	13,795,353	19,337,242	19,640,997	17,997,248	13,458,837
Washington	200,312,834	2,934,102	6,232,032	28,160,560	35,830,528	34,197,646	30,120,419	19,881,609
Westmoreland	63,554,113	1,532,787	2,695,072	10,235,034	9,869,365	9,933,720	9,278,115	6,278,094
Wise	222,140,814	2,789,383	5,049,112	19,647,209	25,039,816	39,256,892	41,864,468	29,309,216
Wythe	112,740,109	1,953,650	3,438,555	17,307,170	21,215,195	22,360,732	16,857,182	9,670,160
York	191,343,067	3,232,296	4,171,332	15,254,279	17,892,138	21,569,403	28,397,896	25,970,491
Total	$20,911,440,705	$250,654,943	$412,875,628	$1,829,963,418	$2,304,746,344	$2,648,524,370	$2,678,504,225	$2,352,959,434
CITIES								
Alexandria	$ 1,163,057,177	$ 9,416,804	$ 16,831,570	$ 77,073,815	$ 132,771,905	$ 145,650,334	$ 131,892,383	$ 111,448,102
Bedford	29,642,032	494,393	1,041,688	4,318,135	4,671,963	4,398,551	4,291,575	3,566,454
Bristol	183,143,856	2,815,113	6,056,078	30,359,581	35,271,368	27,249,912	23,720,470	15,218,580
Buena Vista	30,645,530	552,375	942,472	4,198,630	6,229,900	6,407,848	5,386,602	3,461,030
Charlottesville	243,131,188	4,955,833	7,804,092	33,534,663	34,538,718	31,242,147	27,180,854	24,573,440
Chesapeake	639,207,910	7,699,862	13,590,055	54,221,685	77,626,141	94,554,470	111,580,523	95,354,660
Clifton Forge	25,835,042	428,728	723,839	2,849,780	3,291,486	4,397,942	4,140,951	2,667,877
Colonial Heights	117,301,406	1,416,126	2,201,496	9,041,112	11,503,111	16,246,305	19,143,464	18,516,236
Covington	46,228,146	731,672	1,393,534	5,446,780	7,670,045	9,436,622	8,296,290	5,378,326
Danville	285,006,827	4,717,247	8,551,076	41,259,788	45,814,764	43,787,203	40,850,847	30,022,465
Emporia	25,449,320	485,053	970,626	4,320,459	4,252,594	3,347,043	3,542,864	2,459,665
Fairfax	147,502,462	1,680,595	2,084,542	8,176,271	11,783,855	12,823,040	14,608,872	15,236,442
Falls Church	168,357,871	1,757,991	2,979,481	12,059,268	15,921,294	18,740,893	16,608,958	17,069,237
Franklin	42,049,371	637,241	1,152,244	5,038,031	5,574,909	5,387,387	5,614,240	3,998,525
Fredericksburg	93,678,830	1,417,783	2,843,775	11,274,966	14,056,958	12,297,364	10,955,888	9,225,611
Galax	36,661,324	697,270	1,489,258	7,703,814	6,315,079	5,677,721	3,309,188	2,163,815
Hampton	621,905,363	10,648,515	16,657,775	70,898,072	84,528,684	98,877,579	103,098,762	80,397,181
Harrisonburg	89,003,899	1,569,539	2,898,680	12,603,776	12,790,127	11,689,408	11,893,018	8,793,464
Hopewell	138,754,799	1,934,666	3,422,193	13,446,154	16,375,191	25,665,732	24,914,070	19,456,495
Lexington	31,068,811	479,917	879,332	3,525,674	4,185,493	4,097,114	3,601,276	3,507,698
Lynchburg	404,051,954	5,782,345	10,437,153	47,432,233	53,490,049	51,801,322	52,782,604	42,658,622
Manassas	126,515,970	1,265,183	1,826,060	7,558,160	11,528,597	14,758,332	17,202,090	18,260,573
Manassas Park	27,685,154	369,719	569,309	2,739,658	3,598,042	5,118,799	6,255,338	4,790,866
Martinsville	120,607,139	1,831,782	3,253,589	16,487,692	14,696,239	15,497,058	12,367,904	8,919,914
Newport News	784,212,076	12,765,403	19,887,805	88,234,489	109,207,017	116,814,602	120,901,907	95,898,927
Norfolk	1,130,671,329	18,222,309	37,019,003	163,411,742	175,367,408	170,326,406	152,414,079	111,570,589
Norton	26,521,960	354,270	660,171	2,597,570	3,106,193	3,696,475	4,343,357	2,641,185
Petersburg	215,312,065	3,719,829	6,841,979	33,345,614	30,432,258	32,110,581	28,797,385	23,491,945
Poquoson	52,875,273	648,717	950,576	3,552,730	4,345,286	6,883,292	9,032,236	7,832,259
Portsmouth	543,952,633	8,076,567	15,463,195	71,166,605	82,931,864	90,232,116	85,957,913	66,394,512
Radford	82,603,198	960,493	1,600,716	7,015,575	8,479,215	8,324,008	8,771,911	6,735,048
Richmond	1,435,425,089	21,171,944	41,085,558	198,515,438	217,116,139	194,249,263	164,931,510	125,287,045
Roanoke	570,019,706	9,191,556	16,700,070	78,180,841	83,842,891	87,684,477	78,525,468	55,348,714
Salem	148,293,844	1,974,160	3,762,073	16,643,319	19,812,043	23,223,545	22,735,451	18,105,441
South Boston	37,963,464	678,009	1,139,511	5,312,416	5,498,238	6,101,739	4,702,709	3,575,285
Staunton	137,747,002	1,898,967	3,388,816	16,915,094	17,981,630	19,737,218	20,336,685	17,013,185
Suffolk	246,442,141	3,996,818	7,168,658	32,899,802	37,760,878	36,733,071	36,752,262	29,278,614
Virginia Beach	1,483,728,400	21,666,202	32,510,283	133,861,321	160,407,258	179,481,344	199,032,905	186,393,945
Waynesboro	100,557,397	1,449,534	2,494,699	10,914,408	14,279,345	14,268,892	16,152,236	11,556,893
Williamsburg	52,515,067	1,033,467	1,631,237	6,435,390	6,379,004	5,723,092	5,721,136	4,623,415
Winchester	129,067,500	1,922,130	3,775,829	16,278,395	18,422,035	18,461,588	16,453,811	13,281,832
Total	$11,989,399,525	$173,516,027	$306,680,096	$1,380,848,946	$1,614,355,214	$1,683,201,835	$1,638,801,992	$1,326,174,112
Unassigned	$ 672,882,956	$ 10,892,480	$ 19,338,316	$ 83,615,310	$ 92,527,003	$ 81,914,436	$ 64,175,374	$ 49,297,978
Aggregate	$33,573,723,186	$435,063,450	$738,894,040	$3,294,427,674	$4,011,628,561	$4,413,640,641	$4,381,481,591	$3,728,431,524

1.5 — Continued

$30,000 - $34,999	$35,000 - $39,999	$40,000 and over	EXEMPTIONS		DEDUCTIONS			NUMBER OF RETURNS				
			Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
$ 1,453,867	$ 1,196,136	$ 8,863,388	5,359	$ 3,191,575	1,670	517	$ 6,672,330	2,187	962	626	47	552
2,098,223	1,582,338	4,133,139	6,467	3,849,773	1,993	599	5,941,118	2,592	1,111	736	58	687
51,153,000	33,604,828	88,777,674	68,756	40,850,498	16,662	11,272	85,047,177	27,934	11,339	7,402	429	8,764
4,315,211	2,301,038	8,633,587	15,642	9,335,124	5,159	1,162	13,703,860	6,321	2,505	1,919	113	1,784
17,833,764	10,107,313	33,881,622	54,092	32,211,850	17,847	4,156	48,733,140	22,003	8,992	5,370	393	7,248
9,781,836	4,751,690	12,471,623	25,259	15,078,486	7,850	1,509	19,560,151	9,359	2,922	4,256	134	2,047
5,443,016	1,670,073	7,030,410	18,977	11,312,048	6,372	911	14,163,196	7,283	2,273	3,051	358	1,601
5,906,832	3,415,565	11,996,862	26,285	15,656,765	8,898	1,985	23,264,921	10,883	4,741	2,899	203	3,040
5,292,160	2,709,828	17,749,360	29,305	17,438,522	9,847	1,716	23,344,364	11,563	4,334	3,318	218	3,693
7,318,961	4,000,389	10,584,925	16,058	9,583,562	4,889	1,361	13,784,199	6,250	2,647	1,693	257	1,653
19,228,117	12,943,423	21,242,852	31,832	18,798,730	7,502	4,453	36,071,059	11,955	4,499	3,785	305	3,366
29,947,190	20,373,865	36,261,851	36,654	21,639,412	7,984	5,906	46,451,787	13,890	5,258	3,834	476	4,322
2,995,143	1,481,231	3,272,274	6,191	3,691,995	1,929	507	5,513,038	2,436	1,148	543	234	511
2,695,334	2,019,871	6,354,070	10,076	6,029,747	3,386	679	8,598,224	4,065	2,048	887	123	1,007
18,751,620	11,877,526	53,022,199	42,767	25,360,443	12,669	3,471	38,950,517	16,140	5,453	6,884	307	3,496
7,702,056	4,382,799	13,025,481	20,710	12,252,401	6,318	2,068	20,198,887	8,386	3,582	2,243	173	2,388
10,365,456	6,278,953	26,311,529	38,777	23,010,280	12,110	2,974	33,300,134	15,084	5,342	4,991	672	4,079
3,977,542	2,382,062	7,372,322	13,368	7,975,748	4,286	1,121	11,867,749	5,407	2,533	1,448	141	1,285
17,328,501	8,231,351	33,624,866	38,278	22,772,862	11,484	2,726	32,241,148	14,210	4,936	5,969	378	2,927
4,974,750	2,745,818	12,216,897	22,702	13,526,268	7,448	1,517	19,055,942	8,965	3,450	2,528	151	2,836
21,986,220	17,450,318	35,418,694	28,663	16,957,282	7,566	4,302	33,416,983	11,868	5,260	2,699	591	3,318
$1,907,685,461	$1,460,428,109	$5,065,098,773	3,017,702	$1,783,798,858	824,515	411,871	$3,754,771,824	1,236,386	541,533	323,334	37,376	334,143
$ 97,903,978	$ 77,656,692	$ 362,411,594	117,777	$ 68,254,989	37,337	23,024	$ 205,792,605	60,361	38,551	9,633	2,283	9,694
2,487,127	1,187,245	3,184,901	5,248	3,107,982	1,817	458	5,007,590	2,275	1,147	419	37	672
8,575,388	4,440,321	29,437,045	30,924	18,307,144	10,180	3,961	29,889,949	14,141	5,061	2,095	4,884	2,101
1,782,919	845,101	1,238,653	6,201	3,699,837	2,005	465	5,343,839	2,470	1,033	628	46	763
15,869,038	10,837,726	52,594,677	36,760	21,430,001	13,555	4,342	44,957,152	17,897	10,586	2,567	591	4,153
71,678,305	40,030,266	62,871,943	105,683	62,674,921	26,205	15,443	118,307,530	41,648	17,052	11,045	2,092	11,459
2,298,616	1,300,300	3,735,523	4,437	2,615,394	1,406	401	4,092,077	1,807	810	502	32	463
14,282,693	9,839,216	15,111,647	17,004	10,059,408	4,293	2,755	20,265,709	7,048	2,932	1,909	194	2,013
3,382,775	1,920,390	2,571,712	8,373	4,984,116	2,904	575	6,986,870	3,479	1,570	1,005	55	849
20,008,568	9,796,562	40,198,307	48,290	28,635,551	16,170	5,097	47,859,646	21,267	9,733	3,553	2,590	5,391
1,516,985	481,743	4,072,288	4,891	2,910,842	1,633	424	4,512,840	2,057	1,029	403	183	442
17,173,367	14,645,710	49,289,768	16,321	9,525,125	3,941	3,420	26,876,863	7,361	3,772	1,519	267	1,803
15,779,831	12,916,948	54,523,970	19,137	10,980,040	5,383	3,583	30,713,283	8,966	5,090	1,572	355	1,949
3,434,300	2,043,340	9,169,154	6,776	4,029,214	2,123	682	7,131,806	2,805	1,391	569	208	637
6,696,341	5,099,827	19,810,317	14,130	8,312,090	4,796	1,682	16,919,249	6,478	3,603	1,210	206	1,459
1,376,745	1,096,859	6,831,575	7,052	4,179,799	2,596	499	6,496,785	3,095	1,286	606	329	874
56,831,143	33,876,646	66,091,006	103,141	61,066,644	29,764	14,663	113,644,093	44,427	21,213	9,971	2,892	10,351
6,819,465	3,937,934	16,008,488	14,106	8,310,917	5,020	1,499	15,527,568	6,519	3,525	1,107	124	1,763
14,371,337	7,932,353	11,236,608	22,620	13,371,409	6,748	2,606	22,528,567	9,354	4,284	2,243	378	2,449
2,025,883	1,949,529	6,816,895	5,008	2,956,973	1,492	605	5,457,649	2,097	985	458	70	584
31,687,432	22,252,485	85,727,709	62,070	36,690,432	19,169	7,460	69,669,093	26,629	13,393	5,389	700	7,147
16,860,807	11,105,029	26,151,139	17,215	10,034,673	3,498	3,304	25,477,210	6,802	2,911	1,898	214	1,779
2,421,640	965,426	856,357	5,003	2,971,200	1,142	773	5,492,722	1,915	827	588	54	446
7,396,339	5,625,306	34,531,316	18,267	10,831,720	5,965	2,050	21,185,906	8,015	4,273	1,431	324	1,987
69,691,977	42,915,648	107,894,301	125,501	73,864,733	37,228	17,419	142,548,287	54,647	26,543	12,226	3,761	12,117
72,477,402	43,457,349	186,405,042	186,011	110,277,012	62,693	20,790	201,514,301	83,483	44,026	17,885	6,760	14,812
1,814,898	1,035,347	6,272,494	4,265	2,523,454	1,311	373	3,901,104	1,684	739	528	57	360
16,531,967	9,863,825	30,176,682	36,952	21,995,106	12,183	4,070	38,601,729	16,253	9,117	2,992	809	3,335
5,793,742	4,484,220	8,852,215	8,029	4,726,742	1,742	1,362	9,865,174	3,104	1,115	953	119	917
42,366,083	24,280,008	57,083,770	94,843	56,493,475	28,449	11,190	97,466,567	39,639	19,447	9,141	1,951	9,100
4,178,210	2,855,039	8,682,983	9,464	5,593,366	3,089	1,015	9,863,231	4,104	1,982	827	86	1,209
91,124,199	58,463,151	323,480,942	207,279	123,079,440	74,059	25,203	262,394,490	99,262	62,185	16,108	3,489	17,480
34,551,551	21,117,331	104,876,807	92,559	55,097,543	30,322	10,697	101,760,029	41,019	21,505	9,418	959	9,137
12,107,133	6,786,795	23,143,884	22,814	13,519,693	7,063	2,914	25,627,352	9,977	4,682	2,149	208	2,938
2,127,152	1,602,003	7,226,402	6,735	4,002,933	2,150	645	6,503,700	2,795	1,342	510	91	852
9,883,395	5,375,476	25,216,536	21,330	12,682,589	6,868	2,391	23,098,163	9,259	4,437	1,777	202	2,843
18,825,047	11,579,723	31,447,268	44,601	26,619,351	13,368	4,693	43,804,022	18,061	8,478	3,969	941	4,673
151,106,015	103,262,640	316,006,487	210,095	122,928,869	53,364	38,069	288,826,372	91,433	40,242	21,444	8,321	21,426
7,423,352	5,206,719	16,811,319	16,188	9,598,444	4,978	1,799	16,397,284	6,777	3,147	1,520	149	1,961
4,052,767	3,074,805	13,840,754	7,353	4,280,182	2,753	844	8,964,571	3,597	2,126	539	130	742
8,257,995	5,383,422	26,830,463	20,015	11,794,914	6,763	2,121	21,787,843	8,884	4,630	1,900	221	2,133
$ 974,573,907	$ 632,526,455	$2,258,720,941	1,810,468	$1,069,018,267	557,525	245,366	$2,163,060,820	802,891	411,800	166,406	47,422	177,263
$ 36,361,683	$ 24,542,797	$ 210,217,579	97,691	$ 44,127,834	27,920	15,736	$ 121,933,814	43,656	17,924	11,503	9,772	4,457
$2,918,621,051	$2,117,497,381	$7,534,037,293	4,925,861	$2,896,944,959	1,409,960	672,973	$6,039,766,458	2,082,933	971,257	501,243	94,570	515,863

TABLE 1.6

Total Net Taxable Income, Total Amount Taxed at Each Tax Rate — Taxable Year 1979 — by Locality

COUNTIES	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate
Accomack	$ 92,632,405	$ 33,040,198	$ 15,944,978	$ 26,100,228	$ 17,547,001
Albemarle	249,019,223	61,483,726	34,059,642	71,168,599	82,307,256
Alleghany	55,178,347	16,024,817	8,744,228	19,309,200	11,100,102
Amelia	26,984,716	9,375,335	4,840,741	8,425,412	4,343,228
Amherst	100,610,622	33,249,450	17,970,105	33,666,974	15,724,093
Appomattox	40,120,126	13,637,900	7,275,285	13,227,562	5,979,379
Arlington	1,203,033,754	238,155,177	138,919,943	365,914,875	460,043,759
Augusta	213,951,725	66,049,450	36,309,752	71,429,131	40,163,392
Bath	27,411,758	8,451,193	4,307,139	7,864,329	6,789,097
Bedford	136,226,463	43,305,124	23,334,667	44,154,108	25,432,564
Bland	16,870,973	6,115,200	3,266,921	5,722,835	1,775,017
Botetourt	92,693,699	27,830,379	15,257,883	31,728,130	17,877,307
Brunswick	40,140,409	15,700,600	7,485,759	10,589,815	6,364,235
Buchanan	140,808,982	31,593,747	17,685,846	44,214,186	47,315,203
Buckingham	28,196,413	11,401,866	5,522,325	8,090,159	3,182,063
Campbell	176,277,391	56,460,571	30,917,026	59,309,331	29,590,463
Caroline	59,127,186	19,733,920	10,303,491	19,625,762	9,464,013
Carroll	74,015,334	31,005,840	15,792,069	20,898,857	6,318,568
Charles City	23,316,741	7,668,880	4,137,818	7,911,359	3,598,684
Charlotte	31,284,831	12,544,594	6,169,509	9,078,039	3,492,689
Chesterfield	755,855,195	182,722,948	106,036,229	260,753,418	206,342,600
Clarke	43,181,574	12,368,734	6,592,430	13,151,090	11,069,320
Craig	13,671,463	4,846,843	2,572,854	4,533,062	1,718,704
Culpeper	85,913,730	26,651,916	14,019,047	26,717,782	18,524,985
Cumberland	20,173,902	7,128,922	3,501,078	5,895,669	3,648,233
Dickenson	58,801,749	14,460,730	7,843,417	18,698,604	17,798,998
Dinwiddie	75,329,082	23,824,501	12,911,772	26,076,105	12,516,704
Essex	31,555,266	10,459,363	5,312,841	9,566,315	6,216,747
Fairfax	4,014,409,634	746,180,980	435,828,979	1,179,460,234	1,652,939,441
Fauquier	180,017,004	42,907,529	23,103,817	51,120,165	62,885,493
Floyd	32,640,671	12,470,229	6,380,439	9,827,444	3,962,559
Fluvanna	32,071,445	10,894,605	5,784,027	10,302,192	5,090,621
Franklin	121,253,306	42,482,678	22,742,528	38,673,903	17,254,197
Frederick	134,858,611	42,424,477	22,630,730	44,390,484	25,412,920
Giles	59,284,121	20,568,171	11,121,610	20,155,121	7,439,219
Gloucester	81,098,677	23,199,521	12,434,889	26,312,882	19,151,385
Goochland	53,043,093	13,807,119	7,514,507	15,068,043	16,653,424
Grayson	41,229,571	18,374,486	8,983,833	10,542,908	3,328,344
Greene	27,473,786	9,702,663	5,364,475	9,394,628	2,992,060
Greensville	30,696,910	11,894,924	5,966,895	9,012,992	3,822,099
Halifax	81,909,391	33,329,049	16,868,148	24,294,307	7,417,887
Hanover	260,087,795	67,469,796	38,133,332	88,514,068	65,970,599
Henrico	988,528,031	243,489,050	139,110,898	322,216,599	283,711,484
Henry	228,870,610	81,160,321	43,277,992	71,835,722	32,596,575
Highland	11,969,417	3,578,543	1,912,758	3,633,526	2,844,590
Isle of Wight	86,498,831	25,386,608	14,132,354	30,044,846	16,935,023
James City	98,409,994	27,272,944	14,436,771	29,895,541	26,804,738
King George	45,773,226	11,978,037	6,593,636	14,636,157	12,565,396
King and Queen	20,408,711	6,739,488	3,373,784	6,473,280	3,822,159
King William	39,367,198	10,952,505	5,793,513	12,216,978	10,404,202
Lancaster	41,544,885	12,337,918	6,010,015	11,353,827	11,843,125
Lee	54,683,210	18,143,452	8,776,001	16,461,881	11,301,876
Loudoun	325,859,690	73,962,157	42,355,697	103,910,167	105,631,669
Louisa	56,891,274	19,523,870	10,002,985	17,850,517	9,513,902
Lunenburg	31,637,317	12,614,266	6,138,935	8,552,625	4,331,491
Madison	31,907,075	11,278,452	5,749,360	9,521,321	5,354,942
Mathews	30,272,312	9,015,635	4,588,304	9,532,580	7,135,793
Mecklenburg	89,468,467	34,073,171	16,848,157	25,286,945	13,260,194
Middlesex	26,374,657	8,624,481	4,212,913	7,768,819	5,768,444
Montgomery	192,518,806	62,540,691	32,294,342	59,828,226	37,855,547
Nelson	35,625,003	12,805,506	6,702,390	11,405,950	4,711,157
New Kent	35,553,742	10,149,079	5,728,534	12,521,899	7,154,230
Northampton	36,931,578	13,738,284	6,280,767	9,612,145	7,300,382
Northumberland	36,241,818	11,175,059	5,506,392	10,199,523	9,360,844
Nottoway	46,096,870	16,054,066	8,231,319	14,233,500	7,577,985
Orange	76,844,265	21,710,900	11,349,427	20,776,300	23,007,638
Page	61,534,558	22,382,258	11,326,386	18,760,805	9,065,109
Patrick	53,369,661	20,744,821	10,915,582	15,776,618	5,932,640
Pittsylvania	210,204,907	77,561,768	40,921,972	67,414,986	24,006,281
Powhatan	46,702,723	13,079,586	7,316,325	16,226,226	10,080,586
Prince Edward	42,715,086	15,464,381	7,612,152	11,973,134	7,665,419
Prince George	72,855,321	20,221,144	11,172,383	25,499,263	15,962,531
Prince William	660,819,097	157,358,126	90,960,213	230,097,204	182,403,554
Pulaski	$ 119,635,947	$ 42,368,445	$ 22,463,799	$ 39,243,747	$ 15,559,956
Rappahannock	21,926,159	6,557,715	3,422,482	6,494,800	5,451,162
Richmond	25,228,292	8,035,944	4,218,546	8,071,265	4,902,537
Roanoke	359,951,191	93,406,012	52,615,218	119,232,272	94,697,689
Rockbridge	59,846,833	20,116,908	10,636,141	18,989,890	10,103,894
Rockingham	218,200,806	73,486,048	38,964,269	66,914,053	38,836,436
Russell	99,280,856	28,144,707	15,137,016	33,125,884	22,873,249
Scott	69,026,503	21,963,599	11,808,071	24,234,398	11,020,435
Shenandoah	95,344,732	33,946,114	17,641,814	29,799,830	13,956,974
Smyth	100,044,312	37,441,023	19,028,109	27,558,206	16,016,974
Southampton	61,188,272	18,935,395	9,827,980	19,069,787	13,355,110
Spotsylvania	133,058,120	38,204,635	21,076,771	45,977,780	27,798,934
Stafford	171,255,165	45,860,128	25,539,948	59,628,611	40,226,478
Surry	22,378,375	6,928,193	3,628,632	7,271,851	4,549,699
Sussex	35,469,310	12,102,089	6,191,887	11,126,785	6,048,549
Tazewell	196,585,156	48,999,825	26,768,651	59,615,930	61,200,750
Warren	80,937,830	26,176,394	13,900,275	27,083,791	13,777,370
Washington	143,223,459	47,245,212	24,445,086	43,441,766	28,091,395
Westmoreland	44,575,477	15,227,874	7,509,472	13,437,479	8,400,652
Wise	166,810,886	42,128,140	23,177,308	53,965,522	47,539,916
Wythe	80,353,158	29,042,988	15,023,797	24,095,457	12,190,916
York	140,892,802	36,755,161	19,853,608	45,742,224	38,541,809
Total Counties	$15,324,158,055	$3,939,587,227	$2,172,424,141	$4,790,531,645	$4,421,615,042
CITIES					
Alexandria	$ 883,246,943	$ 184,099,471	$ 107,187,913	$ 275,611,537	$ 316,348,022
Bedford	21,664,846	7,237,233	3,776,060	6,916,787	3,734,766
Bristol	117,355,909	39,175,333	19,733,060	35,..65,725	22,881,791
Buena Vista	21,725,915	7,953,988	4,239,968	7,523,731	2,008,228
Charlottesville	174,097,262	52,469,506	27,374,992	52,230,583	42,022,181
Chesapeake	458,177,132	134,755,064	73,962,601	158,970,729	90,488,738
Clifton Forge	19,169,728	5,483,423	2,954,541	6,385,668	4,346,096
Colonial Heights	87,350,828	23,073,737	13,012,705	30,795,817	20,468,569
Covington	34,391,365	10,624,541	5,621,760	12,194,017	5,951,047
Danville	203,201,626	65,063,365	34,237,050	63,678,938	40,222,273
Emporia	17,405,352	5,880,748	2,957,372	5,094,998	3,472,234
Fairfax	109,364,182	23,160,060	13,323,130	34,108,710	38,772,282
Falls Church	124,685,541	27,616,738	15,525,780	38,472,342	43,070,681
Franklin	30,758,263	8,339,064	4,376,201	8,915,141	9,127,857
Fredericksburg	68,119,771	19,221,977	10,217,389	21,057,079	17,623,326
Galax	25,503,955	9,470,177	4,587,575	6,039,459	5,406,744
Hampton	446,506,893	134,350,097	72,351,725	152,353,179	87,451,892
Harrisonburg	65,318,076	20,048,711	10,403,785	19,410,940	15,454,637
Hopewell	102,696,995	29,572,380	16,095,267	37,238,671	19,790,677
Lexington	22,474,919	6,456,594	3,360,849	6,759,572	5,897,904
Lynchburg	296,702,782	83,667,064	44,635,185	88,464,047	79,936,486
Manassas	91,095,404	21,982,220	12,747,481	31,548,699	24,807,004
Manassas Park	19,418,569	5,964,393	3,321,986	7,409,604	2,722,586
Martinsville	87,877,573	24,339,577	12,647,448	22,590,354	28,300,194
Newport News	565,915,103	163,885,344	88,580,086	188,669,742	124,779,931
Norfolk	809,598,143	241,086,088	125,714,760	248,944,084	193,853,211
Norton	19,959,487	4,972,963	2,663,846	5,898,083	6,424,595
Petersburg	155,267,278	48,076,255	25,401,403	49,268,014	32,521,606
Poquoson	38,492,411	10,018,990	5,626,134	13,213,547	9,633,740
Portsmouth	389,106,935	121,369,115	64,696,771	129,696,538	73,344,511
Radford	42,305,829	13,041,318	6,951,962	13,798,362	8,514,187
Richmond	1,027,947,904	289,401,531	155,326,355	313,112,326	270,107,691
Roanoke	414,010,782	122,711,439	64,955,374	125,891,236	100,452,733
Salem	109,426,498	32,517,944	17,575,564	35,360,604	23,972,386
South Boston	$ 27,250,087	$ 8,763,225	$ 4,514,993	$ 7,536,600	$ 6,435,269
Staunton	102,086,920	30,163,022	16,254,349	31,027,518	24,642,031
Suffolk	177,001,422	55,531,187	29,471,654	57,349,829	34,648,752
Virginia Beach	1,066,054,797	278,314,470	151,066,778	330,394,296	306,279,253
Waynesboro	74,555,975	21,624,984	11,702,540	24,001,769	17,226,682
Williamsburg	37,733,815	10,230,848	5,231,995	10,681,756	11,589,216
Winchester	95,512,925	27,020,845	14,339,145	28,611,768	25,541,167
Total Cities	$8,680,536,140	$2,428,745,029	$1,308,725,535	$2,742,792,400	$2,200,273,176
Unassigned to Localities	$ 337,713,676	$ 110,777,242	$ 51,587,094	$ 95,231,496	$ 80,117,844
AGGREGATE	$24,342,407,871	$6,479,109,498	$3,532,736,770	$7,628,555,541	$6,702,006,062

TABLE 1.7

Total Income Tax Paid, Income Tax Paid at Each Tax Rate — Taxable Year 1979 — by Locality

COUNTIES	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Accomack	$ 3,447,356	$ 654,872	$ 478,379	$ 1,305,113	$1,008,992
Albemarle	10,531,678	1,218,473	1,021,802	3,558,686	4,732,717
Alleghany	2,184,676	318,543	262,341	965,510	638,282
Amelia	1,002,522	186,235	145,225	421,326	249,736
Amherst	3,786,528	659,807	539,104	1,683,475	904,142
Appomattox	1,493,455	270,671	218,273	661,438	343,073
Arlington	53,634,217	4,717,153	4,167,663	18,296,514	26,452,887
Augusta	8,282,277	1,311,791	1,089,301	3,571,739	2,309,446
Bath	1,080,657	167,829	129,212	393,253	390,363
Bedford	5,231,005	860,677	700,094	2,207,858	1,462,376
Bland	607,881	121,635	98,009	286,176	102,061
Botetourt	3,625,349	553,105	457,756	1,586,531	1,027,957
Brunswick	1,421,447	311,341	224,582	529,567	365,957
Buchanan	6,089,738	627,714	530,577	2,210,822	2,720,625
Buckingham	979,575	226,380	165,665	404,556	182,974
Campbell	6,715,829	1,121,097	927,519	2,965,731	1,701,482
Caroline	2,225,995	391,282	309,130	981,378	544,205
Carroll	2,498,458	616,264	473,772	1,045,094	363,328
Charles City	878,580	151,925	124,141	395,585	206,929
Charlotte	1,089,226	249,292	185,096	453,996	200,842
Chesterfield	31,712,544	3,628,233	3,181,157	13,038,309	11,864,845
Clarke	1,737,125	245,263	197,769	657,595	636,498
Craig	499,137	96,437	77,188	226,679	98,833
Culpeper	3,350,656	528,905	420,601	1,335,949	1,065,201
Cumberland	751,023	141,426	105,027	294,803	209,767
Dickenson	2,480,883	287,146	235,305	934,984	1,023,448
Dinwiddie	2,884,091	473,101	387,371	1,303,911	719,708
Essex	1,202,378	207,170	159,379	478,362	357,467
Fairfax	181,862,374	14,767,638	13,075,035	58,974,870	95,044,831
Fauquier	7,717,467	852,293	693,127	2,556,111	3,615,936
Floyd	1,157,722	247,046	191,417	491,408	227,851
Fluvanna	1,197,720	216,314	173,527	515,158	292,721
Franklin	4,454,954	846,656	682,294	1,933,865	992,139
Frederick	5,202,281	842,399	678,900	2,219,719	1,461,263
Giles	2,178,417	409,099	333,653	1,007,877	427,788
Gloucester	3,250,777	460,762	373,055	1,315,742	1,101,218
Goochland	2,210,539	274,020	225,446	753,493	957,580
Grayson	1,352,859	364,713	269,541	527,232	191,373
Greene	996,120	192,772	161,532	469,771	172,045
Greensville	1,085,443	235,943	179,015	450,709	219,776
Halifax	2,809,248	661,840	505,983	1,214,888	426,537
Hanover	10,702,171	1,338,826	1,144,029	4,425,976	3,793,340
Henrico	41,431,489	4,832,745	4,173,346	16,111,757	16,313,641
Henry	8,376,840	1,611,991	1,298,391	3,592,126	1,874,332
Highland	473,659	71,022	57,382	181,682	163,573
Isle of Wight	3,404,431	504,337	423,969	1,502,346	973,779
James City	4,008,205	536,941	433,105	1,494,868	1,541,291
King George	1,889,476	237,570	197,802	731,598	722,506
King and Queen	778,581	133,901	101,205	323,688	219,787
King William	1,600,113	217,186	173,809	610,886	598,232
Lancaster	1,673,726	244,706	180,300	567,729	680,991
Lee	2,095,502	359,853	263,095	823,151	649,403
Loudoun	14,007,975	1,467,581	1,270,695	5,195,802	6,073,897
Louisa	2,126,848	387,083	300,095	892,603	547,067
Lunenburg	1,111,115	250,185	184,171	427,688	249,071
Madison	1,180,501	223,834	172,484	476,265	307,918
Mathews	1,203,679	179,078	137,641	476,646	410,314
Mecklenburg	3,208,569	676,150	505,477	1,264,474	762,468
Middlesex	1,017,734	171,192	126,388	388,464	331,690
Montgomery	7,369,908	1,232,674	968,830	2,991,694	2,176,710
Nelson	1,296,570	254,256	201,069	570,362	270,883
New Kent	1,410,758	201,383	171,856	626,137	411,382
Northampton	1,360,320	271,499	188,419	480,645	419,757
Northumberland	1,435,374	221,916	165,187	510,011	538,260
Nottoway	1,712,860	318,376	246,977	711,763	435,744
Orange	3,132,621	430,288	340,491	1,038,880	1,322,962
Page	2,243,310	444,158	339,795	938,113	521,244
Patrick	1,869,831	412,258	327,484	788,949	341,140
Pittsylvania	7,525,711	1,546,502	1,227,667	3,371,146	1,380,396
Powhatan	*1,870,626*	*260,138*	*219,500*	*811,355*	*579,633*
Prince Edward	1,574,759	306,904	228,370	598,727	440,758
Prince George	2,929,364	401,307	335,179	1,275,007	917,871
Prince William	27,844,662	3,122,253	2,728,780	11,505,324	10,488,305
Pulaski	$ 4,372,659	$ 841,663	$ 673,899	$ 1,962,397	$ 894,700
Rappahannock	871,067	130,182	102,672	324,768	313,445
Richmond	971,367	159,315	126,559	403,596	281,897
Roanoke	14,840,513	1,854,883	1,578,452	5,961,962	5,445,216
Rockbridge	2,248,908	399,243	319,073	949,615	580,977
Rockingham	8,207,724	1,459,634	1,168,964	3,346,046	2,233,080
Russell	3,985,011	559,258	454,114	1,656,398	1,315,241
Scott	2,635,955	436,240	354,234	1,211,804	633,677
Shenandoah	3,496,001	674,040	529,262	1,490,134	802,565
Smyth	3,614,046	744,110	570,880	1,378,089	920,967
Southampton	2,392,196	375,846	294,849	953,578	767,923
Spotsylvania	5,288,613	758,773	632,324	2,299,055	1,598,461
Stafford	6,971,353	910,500	766,221	2,981,588	2,313,044
Surry	871,371	137,366	108,779	363,620	261,606
Sussex	1,330,106	240,188	185,755	556,370	347,793
Tazewell	8,275,773	972,649	803,070	2,980,976	3,519,078
Warren	3,082,748	519,180	417,028	1,354,322	792,218
Washington	5,459,157	938,249	733,382	2,172,257	1,615,269
Westmoreland	1,682,040	301,817	225,269	671,916	483,038
Wise	6,963,475	836,107	695,326	2,698,433	2,733,609
Wythe	2,933,365	577,014	450,729	1,204,638	700,984
York	5,826,733	727,699	595,631	2,287,210	2,216,193
Total Counties	$ 637,097,676	$ 78,139,311	$ 65,173,423	$239,540,417	$254,244,525
CITIES					
Alexandria	$ 38,831,280	$ 3,644,348	$ 3,215,561	$ 13,781,142	$ 18,190,229
Bedford	817,540	143,631	113,294	345,866	214,749
Bristol	4,464,069	777,891	592,015	1,778,436	1,315,727
Buena Vista	776,809	157,923	127,194	376,214	115,478
Charlottesville	6,884,431	1,035,132	821,261	2,611,739	2,416,299
Chesapeake	18,048,362	2,677,194	2,218,927	7,949,137	5,203,104
Clifton Forge	766,472	108,636	88,635	319,292	249,909
Colonial Heights	3,564,651	457,432	390,386	1,539,864	1,176,969
Covington	1,331,400	210,800	168,670	609,735	342,195
Danville	7,815,340	1,291,216	1,027,148	3,184,179	2,312,797
Emporia	659,803	116,628	88,733	254,787	199,655
Fairfax	4,792,362	457,701	399,688	1,705,521	2,229,452
Falls Church	5,412,135	546,064	465,785	1,923,695	2,476,591
Franklin	1,267,396	165,441	131,279	445,805	524,871
Fredericksburg	2,753,351	380,576	306,526	1,052,911	1,013,338
Galax	938,540	188,026	137,627	302,000	310,887
Hampton	17,478,435	2,661,145	2,170,576	7,618,162	5,028,552
Harrisonburg	2,568,044	396,643	312,125	970,610	888,666
Hopewell	4,069,163	586,266	482,885	1,862,026	1,137,986
Lexington	906,101	128,129	100,832	338,005	339,135
Lynchburg	12,015,597	1,656,514	1,339,106	4,423,566	4,596,411
Manassas	3,822,508	436,304	382,322	1,577,495	1,426,387
Manassas Park	744,992	118,263	99,672	370,508	156,549
Martinsville	3,618,637	482,365	379,441	1,129,583	1,627,248
Newport News	22,510,483	3,244,002	2,657,476	9,434,086	7,174,919
Norfolk	32,144,048	4,778,085	3,771,591	12,448,137	11,146,235
Norton	842,893	98,635	79,917	294,916	369,425
Petersburg	6,048,664	953,010	762,107	2,463,529	1,870,018
Poquoson	1,582,190	198,705	168,791	660,728	553,966
Portsmouth	15,052,505	2,408,923	1,940,989	6,485,126	4,217,467
Radford	1,646,287	258,168	208,569	689,988	489,562
Richmond	41,579,029	5,731,449	4,659,772	15,656,490	15,531,318
Roanoke	16,542,370	2,432,751	1,948,677	6,294,849	5,776,093
Salem	4,318,677	644,801	527,268	1,768,170	1,378,438
South Boston	1,055,911	173,535	135,464	376,882	370,030
Staunton	4,054,758	598,652	487,637	1,551,525	1,416,944
Suffolk	6,845,728	1,101,497	884,156	2,867,738	1,992,337
Virginia Beach	44,172,041	5,508,299	4,532,049	16,520,401	17,611,292
Waynesboro	2,970,896	429,093	351,100	1,200,158	990,545
Williamsburg	1,558,870	201,371	156,964	534,137	666,398
Winchester	3,865,011	535,452	430,193	1,430,707	1,468,659
Total Cities	$351,047,779	$ 48,120,696	$39,262,408	$137,147,845	$126,516,830
Unassigned to Localities	$ 13,050,197	$ 2,134,011	$ 1,547,506	$ 4,761,887	$ 4,606,793
AGGREGATE	$1,001,195,652	$128,394,018	$105,983,337	$381,450,149	$385,368,148

Section 58-151.03 stipulates that no income tax is imposed, nor any return required to be filed by individuals with Virginia Adjusted Gross Income of less than $3,000. Consequently "Total Income Tax" will be significantly less than 2 percent of "Total Net Taxable Income" for the Income Classes $0-$2,999.

TABLE 1.8

Statewide Individual Income Taxes — Taxable Years 1970-1979

Taxable Year	Amount
1970	$ 286,062,155
1971	319,809,604
1972	364,516,929
1973	436,747,714
1974	510,444,069
1975	560,181,994
1976	657,765,813
1977	748,471,939
1978	865,161,389
1979	1,001,195,652

CORPORATION INCOME TAX

TABLE 2.1

Number of Corporate Returns, Taxable Income, and Tax Assessed — Fiscal Year 1980-81

Corporations Reporting Taxable Income From Virginia Sources	Number of Corporate Returns	Percent of Total	Taxable* Income	Percent of Total	Tax** Assessed	Percent of Total
Up to $25,000	37,776	80.2%	$ 117,286,616	3.6%	$ 26,555,443	12.1%
$ 25,000 to $ 50,000	3,446	7.3	123,789,963	3.8	7,527,390	3.4
$ 50,000 to $ 100,000	2,702	5.7	189,147,959	5.8	11,460,578	5.2
$ 100,000 to $ 500,000	2,358	5.0	488,896,563	14.9	29,583,820	13.5
$ 500,000 to $ 1,000,000	398	0.8	276,753,954	8.5	16,818,374	7.7
$ 1,000,000 to $ 2,000,000	210	0.5	285,377,931	8.7	17,400,680	7.9
$ 2,000,000 to $10,000,000	189	0.4	758,748,812	23.2	45,912,825	20.9
$10,000,000 and over	35	0.1	918,610,845	28.1	55,885,520	25.5
Totals Before Adjustments	47,114	100.0%	$3,158,612,643	96.6%	$211,144,630	96.2%
Departmental Adjustments	(3,136)	-	109,950,546	3.4	8,363,441	3.8
Totals	47,114	100.0%	$3,268,563,189	100.0%	$219,508,071	100.0%

*The taxable income in this column is the total of the incomes on each corporate return rather than net taxable income in each bracket. For example, the 3,446 returns in the second bracket have $123,789,963 in Virginia taxable income but only $37,639,963 falls between $25,000 and $50,000 while the remaining $86,150,000 falls in the first bracket. A table showing corporate incomes arranged by net taxable income brackets is available upon request.

**Including penalties and interest.

TABLE 2.2

Number of Corporate Returns, Taxable Income, and Tax Assessed — Fiscal Years 1971-1972 to 1980-1981

Corporations Reporting Income From Virginia Sources	1971-1972	1972-1973	1973-1974	1974-1975	1975-1976	1976-1977	1977-1978	1978-1979	1979-1980	1980-1981
Up to $25,000	30,005	27,873	28,979	31,051	29,618	29,236	31,144	31,887	33,477	37,776
$ 25,000 to $ 50,000	2,728	2,659	2,706	2,582	2,483	2,439	2,718	3,087	3,489	3,446
$ 50,000 to $ 100,000	1,514	1,577	1,452	1,386	1,503	1,550	1,757	2,212	2,509	2,702
$ 100,000 to $ 500,000	1,303	1,391	1,499	1,543	1,494	1,537	1,714	2,014	2,294	2,358
$ 500,000 to $ 1,000,000	146	173	223	242	261	255	299	333	390	398
$ 1,000,000 to $ 2,000,000	78	76	108	132	131	131	154	177	202	210
$ 2,000,000 to $10,000,000	65	63	70	81	99	97	136	162	172	189
$10,000,000 and over	10	13	14	22	17	19	21	24	23	35
Totals before adjustments	35,849	33,825	35,051	37,039	35,606	35,264	37,943	39,896	42,556	47,114
Departmental adjustments	(523)	(210)	(730)	(904)	(2,069)	(2,936)	(2,505)	(3,345)	(2,178)	(3,136)
Totals	35,849	33,825	35,051	37,039	35,606	35,264	37,943	39,896	42,556	47,114
Taxable Income										
Up to $25,000	$ 117,145,860	$ 111,877,611	$ 107,460,028	$ 98,833,249	$ 93,573,411	$ 90,672,047	$ 98,365,319	$ 105,670,031	$ 114,269,999	$ 117,286,616
$ 25,000 to $ 50,000	93,883,036	91,921,721	92,832,354	88,806,129	88,234,783	87,327,728	97,170,476	110,910,477	125,354,020	123,789,963
$ 50,000 to $ 100,000	105,399,012	109,510,276	102,042,596	96,678,564	103,250,193	105,722,260	120,396,594	150,381,286	174,376,899	189,147,959
$ 100,000 to $ 500,000	266,284,521	282,688,530	311,782,047	334,352,766	318,055,517	330,660,559	368,813,142	428,670,711	483,760,562	488,896,563
$ 500,000 to $ 1,000,000	101,080,637	118,963,155	155,239,832	166,569,364	181,283,469	180,632,813	208,924,113	231,995,918	270,706,111	276,753,954
$ 1,000,000 to $ 2,000,000	105,717,488	102,777,284	144,680,003	184,076,073	184,155,566	180,542,075	216,568,764	248,292,227	287,370,540	285,377,931
$ 2,000,000 to $10,000,000	254,515,768	222,655,355	249,404,099	327,774,531	399,569,413	384,271,998	561,177,944	648,628,914	695,432,935	758,748,812
$10,000,000 and over	227,316,981	277,169,724	333,022,176	544,702,737	404,156,027	477,656,884	566,846,459	800,750,191	665,095,801	918,610,845
Totals before adjustments	$1,271,343,303	$1,317,563,656	$1,496,463,135	$1,841,793,413	$1,772,278,379	$1,837,486,364	$2,238,262,811	$2,725,299,755	$2,816,366,867	$ 158,612,643
Departmental adjustments	1,565,183	15,144,333	52,582,033	79,113,766	66,131,284	127,059,150	120,016,333	141,572,538	88,055,249	109,950,546
Totals	$1,272,908,486	$1,332,707,989	$1,549,045,168	$1,920,907,179	$1,838,409,663	$1,964,545,514	$2,358,279,144	$2,866,872,293	$2,904,422,116	$3,268,563,189
Tax Assessed*										
Up to $25,000	$ 5,888,555	$ 6,623,069	$ 6,567,018	$ 7,780,005	$ 5,720,340	$ 5,756,271	$ 5,990,337	$ 6,993,458	$ 9,052,961	$ 2o,555,443
$ 25,000 to $ 50,000	4,713,162	5,430,304	5,589,149	5,348,609	5,296,637	5,254,119	5,897,673	6,690,980	7,607,551	7,527,390
$ 50,000 to $ 100,000	5,288,631	6,467,192	6,143,972	5,818,100	6,183,726	6,336,637	7,244,603	9,106,309	10,541,498	11,460,578
$ 100,000 to $ 500,000	13,345,897	16,691,466	18,763,945	20,079,488	19,008,885	19,713,359	22,192,860	25,841,583	29,217,305	29,583,820
$ 500,000 to $ 1,000,000	5,064,477	7,019,352	9,353,358	10,002,089	10,628,658	10,727,853	12,534,783	13,965,661	16,346,324	16,818,374
$ 1,000,000 to $ 2,000,000	5,292,945	6,060,846	8,770,192	10,994,111	10,736,833	10,513,636	12,964,378	14,945,551	17,314,232	17,400,680
$ 2,000,000 to $10,000,000	12,742,569	13,111,494	15,008,796	18,729,009	22,507,838	21,593,865	33,763,045	39,066,542	42,072,711	45,912,825
$10,000,000 and over	11,386,544	16,332,464	20,078,135	28,903,651	21,975,234	25,744,985	34,035,279	37,719,936	39,988,223	55,885,520
Totals before adjustments	$ 63,722,780	$ 77,736,187	$ 90,274,565	$ 107,655,062	$ 102,058,150	$ 105,640,725	$ 134,622,958	$ 154,330,020	$ 172,140,805	$ 211,144,630
Departmental adjustments	136,397	908,660	3,154,922	4,746,826	3,967,877	7,623,549	7,200,980	9,934,280	6,338,622	8,363,441
Totals	$ 63,859,177	$ 78,644,847	$ 93,429,487	$ 112,401,888	$ 106,026,027	$ 113,264,274	$ 141,823,938	$ 164,264,300	$ 178,479,427	$ 219,508,071

*Including penalties and interest.

RETAIL SALES AND USE TAX

TABLE 3.1

Virginia Retail Sales and Use Tax Business Classification Code

Many Businesses Fall Into More Than One Class. For Example, Grocery Stores Sell Many Nonfood Items; Department Stores, Hotels, etc., Sell Food. Therefore, the Classifications Reflect the Principal Business Activity, as Reported by Dealers.

Apparel Group

01. Clothing — Men, women, children
02. Furriers
03. Millinery
04. Shoes — Men, women, children
09. Other apparel

Automotive Group

10. Accessories, batteries, repair parts, tires, etc.
11. Aircraft
12. Boats, boat motors, and boating accessories
13. Motor vehicle dealers
14. Service stations, garages, and auto repair shops
19. Other automotive (installation of windshield and other glass for cars, trailers, mobile homes, etc.)

20. Bakery products
21. Candy and confections
22. Dairy products
23. Fruit stands, vegetable stands, roadside markets, rolling markets
24. Groceries, meats, seafood — Chain
25. Groceries, meats, seafood — Nonchain (including meat processing concerns, etc.)
26. Private membership clubs
27. Restaurants, cafeterias, delicatessens, grills, cafes, snack-bars, drive-ins, etc.
28. Taverns, beer parlors, dance halls
29. Other food

30. Furniture, household (floor coverings, etc.)
31. Household appliances
32. Office furniture, business machines, and equipment
33. Radios, television sets, and musical instruments
39. Other furniture and household equipment (sewing machines, etc.)

40. Department stores
41. Dry goods, variety stores, fabric and yarn, trading stamp redemption stores
42. Drug stores, selling a variety of merchandise in addition to prescription drugs
49. Other general merchandise

50. Building materials (lumber, brick, tile, roofing, ready-mix concrete, etc.)
51. Cabinet shops, millwork, pre-cut lumber stock
52. Electrical supplies
53. Hardware supplies
54. Paint, wallpaper, and glass
55. Plumbing, heating, refrigeration, air-conditioning supplies
56. Other building supplies

TABLE 3.1 — Continued

Fuel Group

60. Fuel oil
61. Bottled gas
62. Wood
69. Other fuels

Machinery, Equipment, and Supplies Group

70. Construction or road maintenance machinery, equipment, supplies
71. Professional equipment, supplies (dental supplies, etc.)
72. Service — Establishment equipment, supplies (beauty supplies and welding supplies, etc.)
79. Other machinery, equipment, supplies (electronic equipment, etc.)

Miscellaneous Group

80. Antiques
81. Books, stationery (paper products, printing, office supplies, business forms, etc.)
82. Cigar stores, newsstands
83. Florists, nurserymen, and garden supplies
84. Gifts and novelties, art and curio shops, coin and stamp dealers
85. Jewelry, luggage, leather goods
86. Salvage, surplus, secondhand goods, pawnshops
87. Sporting goods, photographic supplies, hobby-shops
88. Vending machine sales
89. Retail sales and/or rentals of tangible personal property by shoe repair shops, beauty shops, business schools, furniture reupholstering shops, music instructors, manufacturers agents, toy shops, golf courses, wholesale merchandise brokers, pet shops, optical companies, feed mills, bowling alleys, pool parlors, auctioneers, and auction markets, etc.
90. Hotels, motels, tourist camps, etc.
00. Other miscellaneous and unidentifiable

TABLE 3.2

Annual Sales by Business Classification Made During the Fiscal Year Ending June 30, 1981, as Reflected by Deposits of Sales Tax Revenues Made During the Period Beginning August 1, 1980, and Ending July 31, 1981

	Code	Taxable Sales
Apparel Group	01	$ 698,517,433
	02	2,218,608
	03	787,787
	04	214,806,190
	09	24,860,655
Automotive Group	10	509,809,449
	11	6,148,063
	12	41,474,968
	13	159,666,882
	14	336,050,757
	19	98,058,019
Food Group	20	40,000,389
	21	15,640,825
	22	71,757,438
	23	26,254,458
	24	3,715,968,610
	25	1,403,591,063
	26	50,147,226
	27	1,956,670,648
	28	3,433,006
	29	104,270,900
Furniture, Home Furnishings and Equipment Group	30	513,072,627
	31	107,741,086
	32	241,208,319
	33	180,178,410
	39	63,344,445
General Merchandise Group	40	2,017,131,908
	41	639,102,463
	42	590,627,239
	49	333,167,304
Lumber, Building Materials and Supply Group	50	$ 956,804,137
	51	48,431,666
	52	183,112,733
	53	183,456,567
	54	96,029,944
	55	219,546,949
	59	257,075,853
Fuel Group	60	261,329,477
	61	50,152,376
	62	912,968
	69	255,958,577
Machinery, Equipment and Supplies Group	70	125,673,134
	71	60,942,624
	72	80,548,795
	79	326,603,811
Miscellaneous Group	80	28,370,570
	81	245,797,150
	82	15,695,584
	83	125,186,604
	84	157,995,531
	85	109,673,953
	86	28,578,508
	87	222,197,397
	88	163,163,818
	89	1,086,944,481
Hotels, Motels, Tourist Camps, etc	90	566,808,530
Other Miscellaneous and Unidentifible	00	183,514,346
Total		$ 20,206,215,228

TABLE 3.3

State Retail Sales and Use Tax
Received by the Department of Taxation and Deposited in Banks to the Credit of the State Treasurer — Fiscal Years 1972-1981

Fiscal Year Ending June 30	Sales Tax*	Use Tax*	Total*
1972	$ 244,391,006	$ 15,275,335	$ 259,666,341
1973	274,138,694	18,314,517	292,453,211
1974	315,691,569	21,910,798	337,602,367
1975	339,656,789	21,946,387	361,603,176
1976	364,791,265	21,639,291	386,430,556
1977	402,945,941	24,506,299	427,452,240
1978	457,692,468	29,181,738	486,874,206
1979	511,162,449	34,854,853	546,017,302
1980	555,180,498	40,682,276	595,862,774
1981	603,651,234	43,678,663	647,329,897

*Including penalties and interest.

TABLE 3.4

Local Retail Sales and Use Tax — Fiscal Years 1972-1981

Fiscal Year Ending June 30	Amount*
1972	$ 89,027,725
1973	100,402,444
1974	115,635,310
1975	123,848,123
1976	132,375,728
1977	145,320,472
1978	165,612,484
1979	185,767,086
1980	202,419,795
1981	220,249,171

*Including penalties and interest.

TABLE 3.5

Aircraft Sales and Use Tax — Fiscal Years 1975-1981

Fiscal Year Ending June 30	Amount*
1975	$ 206,731
1976	396,287
1977	530,704
1978	652,920
1979	709,237
1980	769,482
1981	685,711

*Includes penalties and interest.

TABLE 3.6

Sales Tax Distribution — Fiscal Year 1980-1981

Counties	Share of State Tax	Local 1%	Total
Accomack	1,209,569.00	$ 874,595.52	$ 2,084,164.52
Albemarle	1,704,577.00	1,984,457.01	3,689,034.01
Alleghany	604,932.00	194,936.62	799,868.62
Amelia	361,712.00	152,490.67	514,202.67
Amherst	1,022,849.00	698,697.16	1,721,546.16
Appomattox	533,601.00	286,681.17	820,282.17
Arlington	3,640,074.00	8,006,496.06	11,646,570.06
Augusta	1,858,433.00	1,304,117.83	3,162,550.83
Bath	201,162.00	392,503.25	593,665.25
Bedford	1,369,326.00	408,367.87	1,777,693.87
Bland	224,523.00	49,868.67	274,391.67
Botetourt	321,584.00	399,762.24	1,321,346.24
Brunswick	684,669.00	282,176.12	966,845.12
Buchanan	1,809,553.00	1,241,077.99	3,050,630.99
Buckingham	511,405.00	170,914.02	682,319.02
Campbell	2,119,908.00	1,017,497.19	3,137,405.19
Caroline	760,183.00	284,850.07	1,045,033.07
Carroll	961,663.00	376,249.37	1,337,912.37
Charles City	283,971.00	31,577.54	315,548.54
Charlotte	563,353.00	200,740.50	764,093.50
Chesterfield	5,896,378.00	5,353,805.29	11,250,183.29
Clarke	388,397.00	215,354.83	603,751.83
Craig	147,299.00	43,865.65	191,164.65
Culpeper	891,107.00	847,162.51	1,738,269.51
Cumberland	435,789.00	100,237.85	536,026.85
Dickenson	911,540.00	413,059.39	1,324,599.39
Dinwiddie	876,961.00	323,065.02	1,200,026.02
Essex	371,151.00	473,678.83	844,829.83
Fairfax	26,352,549.00	27,152,618.95	53,505,167.95
Fauquier	1,498,909.00	1,144,496.93	2,643,405.93
Floyd	430,256.00	168,450.02	598,706.02
Fluvanna	411,396.00	128,728.30	540,124.30
Franklin	1,305,845.00	701,420.20	2,007,265.20
Frederick	1,506,027.00	981,429.59	2,487,456.59
Giles	752,609.00	516,597.97	1,269,206.97
Gloucester	815,394.00	643,447.51	1,458,841.51
Goochland	449,218.00	231,680.66	680,898.66
Grayson	598,032.00	179,252.74	777,284.74
Greene	403,184.00	105,498.21	508,682.21
Greensville	469,797.00	215,950.66	685,747.66
Halifax	1,428,694.00	515,077.65	1,943,771.65
Hanover	2,168,957.00	2,144,402.63	4,313,359.63
Henrico	6,584,890.00	11,156,533.60	17,741,423.60
Henry	2,424,608.00	1,540,878.58	3,965,486.58
Highland	86,760.00	42,279.58	129,039.58
Isle of Wight	953,477.00	642,344.01	1,595,821.01
James City	780,591.00	1,369,118.98	2,149,709.98
King George	448,274.00	173,577.71	621,851.71
King & Queen	261,927.00	38,286.99	300,213.99
King William	409,767.00	278,427.96	688,194.96
Lancaster	358,878.00	471,260.95	830,138.95
Lee	1,069,758.00	490,367.57	1,560,125.57
Loudoun	2,628,179.00	2,877,049.79	5,505,228.79
Louisa	730,897.00	358,812.57	1,089,709.57
Lunenburg	520,088.00	238,961.46	759,049.46
Madison	449,604.00	221,346.37	670,950.37
Mathews	295,303.00	166,961.51	462,264.51
Mecklenburg	1,224,899.00	1,030,960.91	2,255,859.91
Middlesex	269,084.00	217,588.48	486,672.48
Montgomery	1,973,653.00	1,971,173.89	3,944,826.89
Nelson	494,893.00	193,369.29	688,262.29
New Kent	402,436.00	133,779.51	536,215.51
Northampton	638,041.00	548,517.68	1,186,558.68
Northumberland	315,045.00	176,077.89	491,122.89
Nottoway	612,154.00	410,264.18	1,022,418.18
Orange	719,686.00	526,584.81	1,246,270.81
Page	768,073.00	515,339.00	1,283,412.00
Patrick	686,722.00	261,465.35	948,187.35
Pittsylvania	2,643,169.00	847,315.66	3,490,484.66
Powhatan	504,618.00	132,599.54	637,217.54
Prince Edward	583,543.00	636,181.53	1,319,724.53
Prince George	1,015,315.00	301,444.42	1,316,759.42
Prince William	$ 6,728,437.00	$ 5,142,373.35	$ 11,870,810.35
Pulaski	1,546,267.00	1,123,162.74	2,669,429.74
Rappahannock	273,922.00	74,467.08	348,389.08
Richmond	275,712.00	306,671.89	582,383.89
Roanoke	2,993,097.00	2,706,188.15	5,699,285.15
Rockbridge	665,108.00	396,318.96	1,061,426.96
Rockingham	2,261,321.00	1,703,435.52	3,964,756.52
Russell	1,413,015.00	602,998.71	2,016,013.71
Scott	1,102,136.00	455,044.50	1,557,180.50
Shenandoah	1,031,139.00	838,235.37	1,869,374.37
Smyth	1,432,376.00	971,965.97	2,404,341.97
Southampton	827,305.00	215,998.62	1,043,303.62
Spotsylvania	1,778,861.00	1,660,408.68	3,439,269.68
Stafford	1,813,893.00	768,009.66	2,581,902.66
Surry	267,594.00	90,781.37	358,375.37
Sussex	562,410.00	261,550.65	823,960.65
Tazewell	2,101,315.00	1,995,526.16	4,096,841.16
Warren	858,448.00	811,831.10	1,670,279.10
Washington	1,895,900.00	1,197,381.68	3,093,281.68
Westmoreland	642,472.00	304,537.58	947,009.58
Wise	1,974,786.00	1,409,705.69	3,384,491.69
Wythe	1,045,968.00	864,108.99	1,910,076.99
York	1,477,158.00	916,162.89	2,393,320.89
Total Counties	$135,679,508.00	$113,743,073.34	$249,422,581.34
Cities			
Alexandria	$ 2,571,190.00	$ 6,814,341.48	$ 9,385,531.48
Bedford	189,391.00	388,720.49	578,111.49
Bristol	721,164.00	1,532,101.17	2,253,265.17
Buena Vista	266,832.00	187,117.72	453,949.72
Charlottesville	1,147,177.00	2,825,864.78	3,973,041.78
Chesapeake	5,118,891.00	3,227,407.58	8,346,298.58
Clifton Forge	176,607.00	197,648.72	374,255.72
Colonial Heights	692,507.00	631,117.47	1,323,624.47
Covington	308,316.00	536,989.33	845,305.33
Danville	1,838,556.00	2,699,990.59	4,538,546.59
Emporia	175,312.00	385,725.11	561,037.11
Fairfax	824,079.00	2,591,957.17	3,416,036.17
Falls Church	279,587.00	1,606,242.66	1,885,829.66
Franklin	306,850.00	376,467.86	683,317.86
Fredericksburg	421,622.00	1,391,658.33	1,813,280.33
Galax	190,975.00	642,661.43	833,636.43
Hampton	5,066,390.00	5,773,388.41	10,839,778.41
Harrisonburg	440,267.00	1,557,253.91	1,997,520.91
Hopewell	957,648.00	902,642.32	1,860,290.32
Lexington	167,724.00	297,362.21	465,086.21
Lynchburg	2,075,584.00	4,357,720.91	6,433,304.91
Manassas	549,341.00	1,129,843.86	1,679,184.86
Manassas Park	347,654.00	117,350.40	465,004.40
Martinsville	701,772.00	1,237,700.96	1,939,472.96
Newport News	5,814,133.00	4,954,888.38	10,769,021.38
Norfolk	9,767,019.00	12,816,420.58	22,583,439.58
Norton	204,371.00	523,159.55	727,530.55
Petersburg	1,813,266.00	2,278,514.13	4,091,780.13
Poquoson	410,810.00	87,094.62	497,904.62
Portsmouth	4,220,308.00	3,630,205.36	7,850,513.36
Radford	384,432.00	324,710.04	709,142.04
Richmond	8,236,964.00	13,411,981.95	21,648,945.95
Roanoke	4,002,125.00	6,852,472.09	10,854,597.09
Salem	801,268.00	1,666,450.56	2,467,718.56
South Boston	280,476.00	465,386.73	745,862.73
Staunton	675,804.00	1,142,241.28	1,818,045.28
Suffolk	2,140,936.00	1,344,456.10	3,485,392.10
Virginia Beach	11,970,608.00	9,947,010.28	21,917,618.28
Waynesboro	626,709.00	912,590.93	1,539,299.93
Williamsburg	105,927.00	1,662,440.52	1,768,367.52
Winchester	669,066.00	1,735,266.93	2,404,332.93
Total Cities	$ 77,659,658.00	$105,164,564.90	$182,824,222.90
Aggregate	$213,339,166.00	$218,907,638.24	$432,246,804.24

OTHER STATE TAXES

TABLE 4.1

Inheritance Taxes* — Fiscal Years 1972-1981

Fiscal Year Ending June 30	Amount
1972	$ 15,221,041
1973	15,073,344
1974	18,661,959
1975	18,348,281
1976	17,437,402
1977	19,032,356
1978	23,359,432
1979	25,635,089
1980	26,950,815
1981	12,299,091

*Inheritance tax repealed and replaced with an estate tax effective January 1, 1980.

TABLE 4.2

Gift Taxes* — Fiscal Years 1972-1981

Fiscal Year Ending June 30	Amount
1972	$ 951,866
1973	1,644,922
1974	1,075,419
1975	1,070,048
1976	1,612,537
1977	5,205,340
1978	1,141,088
1979	1,035,169
1980	797,336
1981	344,216

*Gift tax repealed and replaced with an estate tax effective January 1, 1980.

TABLE 4.3

Estate Taxes* — Fiscal Year 1981

Fiscal Year Ending June 30	Amount
1981	$ 8,174,071

*Estate tax replaced the inheritance tax and the gift tax effective January 1, 1980.

TABLE 4.4
State Recordation Taxes — Fiscal Years 1972-1981

Taxable Year	Amount
1972	$ 14,341,199
1973	17,650,136
1974	17,129,034
1975	15,036,230
1976	18,388,408
1977	24,809,919
1978	29,760,330
1979	32,680,576
1980	30,628,495
1981	31,782,042

TABLE 4.5
Taxes on Capital Not Otherwise Taxed — Tax Years 1971-1980

Taxable Year	Amount*
1971	$ 5,060,779
1972	5,326,679
1973	5,753,772
1974	6,514,022
1975	7,699,497
1976	8,222,430
1977	8,987,655
1978	9,844,694
1979	11,120,488
1980	12,322,012

***Includes penalties and interest.**

TABLE 4.6

Assessed Value of Capital Not Otherwise Taxed for the Tax year 1980 and the State Tax Thereon at Thirty Cents Per $100 Valuation

Counties	Value	Tax, Penalty and Interest
Accomack	$ 6,127,417	$ 18,425.79
Albemarle	47,577,339	145,476.79
Alleghany	18,700,116	56,100.35
Amelia	947,179	2,846.15
Amherst	9,093,481	27,280.44
Appomattox	8,519,290	25,577.52
Arlington	92,169,336	280,086.43
Augusta	43,182,147	129,567.81
Bath	800,230	2,400.69
Bedford	13,779,927	41,357.73
Bland	–	–
Botetourt	3,674,169	11,022.50
Brunswick	2,109,273	6,370.65
Buchanan	16,710,998	50,887.36
Buckingham	11,414,407	34,243.22
Campbell	47,364,001	142,316.00
Caroline	4,480,548	13,441.64
Carroll	3,131,162	9,398.77
Charles City	–	–
Charlotte	3,724,470	11,173.41
Chesterfield	90,399,857	271,969.48
Clarke	7,639,756	23,009.35
Craig	72,016	216.05
Culpeper	22,328,011	67,424.13
Cumberland	381,926	1,145.78
Dickenson	5,750,933	17,252.80
Dinwiddie	2,351,530	7,054.59
Essex	1,833,580	5,540.80
Fairfax	170,520,491	514,141.15
Fauquier	8,948,982	26,853.22
Floyd	998,173	2,994.52
Fluvanna	6,807,407	20,424.22
Franklin	30,790,363	92,416.64
Frederick	26,602,239	81,124.01
Giles	33,434,840	100,410.81
Gloucester	1,243,280	3,753.12
Goochland	3,866,104	11,598.31
Grayson	4,608,221	13,841.96
Greene	59,707	181.12
Greenville	3,037,701	9,137.52
Halifax	11,409,188	34,341.51
Hanover	22,672,007	68,281.34
Henrico	218,384,907	658,771.34
Henry	129,471,385	388,853.83
Highland	305,362	916.08
Isle of Wight	46,023,296	138,069.89
James City	25,749,986	77,300.51
King George	3,249,783	10,082.58
King & Queen	398,997	1,196.99
King William	11,689,329	35,067.99
Lancaster	2,375,037	7,179.39
Lee	675,932	1,979.05
Loudoun	10,933,669	32,971.56
Louisa	3,416,547	10,252.49
Lunenburg	6,618,074	19,854.22
Madison	813,152	2,468.45
Mathews	287,364	865.50
Mecklenburg	13,352,590	40,097.10
Middlesex	339,921	1,021.82
Montgomery	26,212,772	78,679.85
Nelson	169,931	509.79
New Kent	1,265,248	3,795.75
Northampton	11,721,113	35,165.37
Northumberland	6,911,000	20,751.93
Nottoway	2,943,303	8,853.54
Orange	9,799,612	29,400.84
Page	14,928,683	44,788.04
Patrick	7,044,755	21,134.26
Pittsylvania	66,855,251	200,659.05
Powhatan	1,782,017	5,346.05
Prince Edward	17,953,749	53,876.37
Prince George	2,309,474	6,928.42
Prince William	15,066,125	45,312.66
Pulaski	$ 50,541,729	$ 151,718.79
Rappahannock	800,300	2,400.90
Richmond	2,324,986	6,994.35
Roanoke	32,147,585	96,442.76
Rockbridge	15,234,543	45,730.63
Rockingham	72,287,808	217,023.03
Russell	13,457,113	40,371.34
Scott	4,471,589	13,446.61
Shenandoah	22,530,665	67,633.78
Smyth	29,461,834	88,385.50
Southampton	8,302,073	24,906.22
Spotsylvania	8,338,174	25,722.33
Stafford	5,416,474	16,271.81
Surry	249,297	747.89
Sussex	4,642,759	13,928.28
Tazewell	43,746,104	131,888.10
Warren	2,712,897	8,148.33
Washington	12,504,566	37,551.85
Westmoreland	2,440,885	7,486.15
Wise	18,100,041	56,168.59
Wythe	12,706,528	38,141.44
York	12,068,454	36,261.36
Total Counties	$1,822,776,570	$5,490,606.43
Cities		
Alexandria	$ 54,215,061	$ 162,784.02
Bedford	16,362,297	49,086.89
Bristol	28,616,103	86,110.99
Buena Vista	11,077,323	33,235.37
Charlottesville	22,265,942	67,108.98
Chesapeake	67,426,942	203,135.59
Clifton Forge	52,610	157.83
Colonial Heights	3,355,461	10,072.38
Covington	6,553,737	19,661.22
Danville	77,204,973	231,761.48
Emporia	4,009,797	12,416.02
Fairfax	4,670,099	14,045.21
Falls Church	3,968,663	11,954.22
Franklin	2,025,387	6,092.96
Fredericksburg	17,301,755	51,921.14
Galax	21,708,822	65,128.89
Hampton	39,275,582	117,948.97
Harrisonburg	28,784,451	86,597.07
Hopewell	33,266,523	99,852.47
Lexington	399,272	1,197.82
Lynchburg	123,847,262	372,803.01
Manassas	20,054,755	60,164.26
Manassas Park	231,640	694.92
Martinsville	78,762,155	236,313.87
Newport News	106,253,119	318,878.91
Norfolk	174,085,777	534,102.57
Norton	333,144	999.43
Petersburg	65,634,463	200,359.84
Poquoson	87,135	261.40
Portsmouth	39,061,709	117,627.35
Radford	8,099,691	24,301.07
Richmond	823,787,518	2,473,334.06
Roanoke	149,018,744	447,865.08
Salem	36,664,782	110,503.35
South Boston	2,847,421	8,546.51
Staunton	4,353,380	13,062.48
Suffolk	65,335,097	196,130.97
Virginia Beach	24,648,508	74,613.64
Waynesboro	42,531,704	128,440.18
Williamsburg	646,318	1,938.95
Winchester	60,059,250	180,193.92
Total Cities	$2,268,884,372	$ 6,831,405.29
Aggregate	$4,091,660,942	$12,322,011.72

TABLE 4.7

State Business, Occupational and Professional License Taxes by Classification — Fiscal Year Ending June 30, 1981

License Classification	Total Number Issued	Total Taxes, Penalties, and Fees
Amusements:		
Amusement Parks	3	$ 1,602.25
Carnivals, Shows, Circuses and Menageries	89	6,920.25
Circuses, Carnivals, etc. held during agricultural fairs	–	–
Coliseums, Arenas and Auditoriums	–	–
Hobby-Horse Machines, Merry-Go-Rounds, and other like machines	32	724.25
Moving Picture Shows	289	26,688.53
Theatres, Public Performances, Exhibitions, etc	478	15,330.18
Antique Shows and Sales	205	25,816.00
Architects	586	14,566.73
Attorneys at Law	7,539	165,417.02
Auction Sales of Jewelry, Etc	7	705.25
Auctioneers	675	49,137.50
Bowling Alleys	113	28,170.50
Brokers:		
Stockbrokers	143	28,137.21
Dealing in Options or Futures	19	3,383.25
Wholesale Merchandise Brokers	222	106,722.23
Certified Public Accountants	1,437	32,034.25
Coin-Operated Machines and Operators	---	---
Collection Agencies	116	3,008.84
Commission Merchants and Brokers	707	330,175.15
Common Criers	131	797.25
Contractors, Electrical Contractors, Plumbers and Steam Fitters	30,978	1,807,076.15
Cotton and Peanut Dealers	37	3,569.64
Cotton Buyers, Wholesale	–	–
Cotton Factors	–	–
Credit Unions	88	69,768.03
Dentists	2,452	50,467.15
Engineers, Professional	587	8,218.75
Fortune-Tellers, Clairvoyants, and Practitioners of Palmistry & Phrenology	45	22,433.75
Garages	88	18,102.26
Grain Dealers - Wholesale	51	14,444.15
Horse and Mule Sales in Carload Lots	–	–
Hotels	1,000	65,731.79
Industrial Loan Associations	8	1,904.12
Itinerant Merchants, Etc	173	34,789.75
Junk Dealers and Canvassers	232	$ 11,400.85
Junk Dealers in Secondhand Paper and Canvassers	20	967.00
Labor and Emigrant Agents	–	–
Laundries	202	4,048.06
Livestock Dealers	73	19,796.65
Lodging Houses	499	2,899.25
Medical Doctors	6,347	148,475.20
Merchants on Trains	1	37.49
Merchants Placing Vending Machines	–	–
Optometrists	366	6,860.25
Patent and Trademark Attorneys	133	2,210.75
Pawnbrokers	48	12,111.00
Peddlers	1,901	146,330.50
Photographers	1,144	28,283.20
Pistol Dealers	1,082	6,402.25
Police and Firemen's Pension, Etc., Associations	6	126.50
Pool and Billiard Rooms	195	20,673.92
Pulpwood, Veneer Logs, Mine Props, and Railroad Crossties -- Suppliers of	20	2,469.63
Real Estate Brokers	3,525	123,707.38
Savings and Loan Associations	89	4,527.08
Small Business Investment Companies	6	6,601.88
Soft Drinks (manufacturers of bottled carbonated beverages)	33	862.25
Storage and Impounding	442	17,069.44
Telephone and Telegraph (unincorporated)	–	–
Tobacco Retailers	20,234	123,525.34
Tobacco Sellers at Wholesale	162	5,588.50
Trading Stamps	2	25,534.86
Undertakers	453	10,822.25
Vendors of Medicines, Salves, Liniments, Etc	35	1,410.25
Veterinary Surgeons	459	4,985.03
Registration of Persons, Producers, or Mfrs. Subject to Forest Products Tax:		
Original Certificates at $1.00 each	368	368.00
Duplicate Certificates at $.25 each	22	5.50
Totals	86,397	$3,673,942.44

TABLE 4.8

State Business, Occupational and Professional License Taxes — Fiscal Year Ending June 30,1981 — by Locality

Counties	Total Number Issued	Total Taxes, Penalties, and Fees
Accomack	613	$ 15,216.00
Albemarle	807	39,253.64
Alleghany	161	4,193.00
Amelia	132	3,219.25
Amherst	435	17,097.21
Appomattox	166	5,903.08
Arlington	3,251	161,066.43
Augusta	958	35,659.94
Bath	114	2,664.75
Bedford	579	20,591.23
Bland	44	786.00
Botetourt	272	11,314.45
Brunswick	263	8,748.82
Buchanan	326	5,825.50
Buckingham	176	2,983.15
Campbell	693	24,332.60
Caroline	281	6,077.50
Carroll	379	11,856.37
Charles City	61	1,091.50
Charlotte	208	4,317.45
Chesterfield	2,374	151,113.67
Clarke	248	6,931.25
Craig	52	831.75
Culpeper	471	13,767.13
Cumberland	124	3,819.50
Dickenson	143	1,973.75
Dinwiddie	282	6,659.45
Essex	205	6,311.16
Fairfax	7,556	333,409.34
Fauquier	903	34,109.82
Floyd	149	3,051.04
Fluvanna	157	4,645.75
Franklin	658	18,212.79
Frederick	492	19,257.38
Giles	209	6,256.75
Gloucester	400	13,678.70
Goochland	219	9,547.71
Grayson	252	5,131.25
Greene	126	2,909.50
Greensville	204	9,947.22
Halifax	491	18,005.33
Hanover	908	64,116.97
Henrico	3,539	216,264.20
Henry	735	26,088.39
Highland	71	2,381.48
Isle of Wight	272	10,373.58
James City	409	16,927.85
King George	143	3,051.25
King and Queen	105	1,421.00
King William	141	3,529.29
Lancaster	297	9,282.47
Lee	260	9,371.12
Loudoun	1,094	46,525.68
Louisa	262	5,454.66
Lunenburg	224	6,759.57
Madison	174	7,676.02
Mathews	183	3,946.00
Mecklenburg	680	23,066.45
Middlesex	169	3,796.00
Montgomery	616	22,218.08
Nelson	180	3,707.25
New Kent	125	3,385.47
Northampton	365	6,841.05
Northumberland	190	3,937.50
Nottoway	258	7,582.06
Orange	325	16,137.67
Page	318	8,412.99
Patrick	324	8,491.75
Pittsylvania	722	22,000.91
Powhatan	166	6,220.51
Prince Edward	230	9,236.86
Prince George	294	7,767.28
Prince William	1,449	$ 58,866.14
Pulaski	499	14,337.65
Rappahannock	143	3,889.58
Richmond	148	3,835.60
Roanoke	882	36,177.46
Rockbridge	233	5,369.22
Rockingham	937	44,003.22
Russell	237	6,060.90
Scott	298	8,130.57
Shenandoah	614	19,255.06
Smyth	357	9,786.00
Southampton	269	9,590.30
Spotsylvania	482	28,115.25
Stafford	555	23,325.36
Surry	116	2,000.00
Sussex	223	5,227.87
Tazewell	712	26,499.56
Warren	401	14,040.19
Washington	612	24,593.74
Westmoreland	299	5,193.79
Wise	371	10,423.00
Wythe	317	11,658.57
York	478	17,684.97
Total Counties	50,045	$2,025,803.47
Cities		
Alexandria	2,098	$ 101,201.13
Bedford	167	5,933.75
Bristol	624	27,089.61
Buena Vista	119	2,507.50
Charlottesville	1,069	41,484.20
Chesapeake	1,531	70,465.17
Clifton Forge	81	2,891.50
Colonial Heights	254	10,014.25
Covington	161	6,622.52
Danville	1,030	48,991.38
Emporia	163	4,363.75
Fairfax	1,079	39,057.33
Falls Church	365	18,871.15
Franklin	171	4,214.25
Fredericksburg	485	16,261.07
Galax	231	7,651.91
Hampton	1,498	56,822.84
Harrisonburg	503	16,611.84
Hopewell	367	12,266.50
Lexington	165	3,866.83
Lynchburg	1,231	44,564.43
Manassas	294	11,797.00
Manassas Park	44	1,467.62
Martinsville	434	13,745.68
Newport News	2,098	103,575.71
Norfolk	3,919	219,959.42
Norton	96	2,719.00
Petersburg	617	24,578.33
Poquoson	75	2,366.25
Portsmouth	1,232	44,954.53
Radford	215	6,875.38
Richmond	5,190	226,204.59
Roanoke	1,954	103,174.64
Salem	478	27,128.25
South Boston	169	8,379.86
Staunton	539	17,093.60
Suffolk	763	33,475.14
Virginia Beach	3,520	190,506.83
Waynesboro	358	18,185.00
Williamsburg	331	10,954.50
Winchester	634	39,244.73
Total Cities	36,352	$1,648,138.97
Aggregate	86,397	$3,673,942.44

TABLE 4.9

State License Taxes, Penalties and Fees — Fiscal Years 1972-1981

Fiscal Year Ending June 30	Amount
1972	$2,827,447
1973	3,072,093
1974	3,269,476
1975	3,354,071
1976	3,468,204
1977	3,661,614
1978	3,338,335
1979	3,482,525
1980	3,637,780
1981	3,673,942

TABLE 4.10

Statement Showing Assessment for the Tax Year Beginning January 1, 1981, of the Net Taxable Capital of Banks and Trust Companies

	Counties	Cities	Total
Total capital value based on capital, surplus, and undivided profits	$ 543,710,195.33	$ 873,403,094.32	$1,417,113,289.65
Deductions of assessed value of real estate otherwise taxed in this State	117,365,489.82	268,053,073.00	385,418,562.82
Deductions of book value of tangible personal property otherwise taxed in this State	4,129,078.56	9,304,295.67	13,433,374.23
Reserve for loan losses included in undivided profits or capital reserves	3,366,031.42	6,162,118.36	9,528,149.78
Other deductions: (Total)	64,105,844.03	112,489,568.19	176,595,412.22
(a) U.S. obligations	60,962,625.77	83,508,071.66	144,470,697.43
(b) Surplus and retained earnings of non-banking subsidiaries	2,145,218.26	23,228,690.75	25,373,909.01
(c) Miscellaneous deductions	998,000.00	5,752,805.78	6,750,805.78
Net taxable capital	354,743,751.50	477,394,039.10	832,137,790.60
Taxes at $1.00 per $100.00 of net capital	3,547,437.52	4,773,940.39	8,321,377.91
Additional tax paid due to change in law for 1980	242,504.11	344,504.54	587,008.65
Total taxes	3,789,941.63	5,118,444.93	8,908,386.56*

*Of this amount, $1,790,038.52 was paid into the State treasury, $7,118,348.04 was paid into the treasuries of certain cities, towns, and counties.

TABLE 4.11

Taxes on Shares of Stock of Bank and Trust Companies — Fiscal Years 1972-1981

Fiscal Year Ending June 30	State Taxes	Local Taxes
1972	$ 2,658,375	$ 3,548,614
1973	2,876,585	3,911,830
1974	3,449,137	4,386,581
1975	3,580,051	5,189,232
1976	3,831,918	5,549,443
1977	3,727,253	5,480,023
1978	3,161,065	5,001,838
1979	2,822,720	9,067,346
1980	2,034,630	8,192,631
1981	1,790,039	7,118,348

TABLE 4.12

Malt Beverage Excise Taxes — Fiscal Years 1972-1981

Fiscal Year Ending June 30	Amount
1972	$ 14,619,316
1973	15,354,550
1974	18,689,122
1975	19,902,145
1976	21,069,462
1977	27,518,900
1978	29,653,762
1979	31,262,150
1980	31,465,473
1981	32,773,246

TABLE 4.13

Tobacco Products Excise Taxes — Fiscal Years 1972-1981

Fiscal Year Ending June 30	Amount
1972	$ 15,302,727
1973	16,147,046
1974	17,053,107
1975	16,817,803
1976	17,621,726
1977	17,785,637
1978	17,925,900
1979	17,478,106
1980	17,282,633
1981	17,865,880

TABLE 4.14

Miscellaneous Excise Taxes — Fiscal Years 1972-1981

Fiscal Year Ending June 30	Forest Products	Eggs	Peanuts	Slaughter Hogs and Feeder Pigs	Soybeans
1972	$ 418,371*	$ 36,066	$ 40,862	$ 51,725	$ 30,892
1973	484,872	35,666	48,900	51,462	32,039
1974	537,091	36,048	144,638**	42,426	39,841
1975	487,295	38,414	143,089	68,161	48,823
1976	476,916	39,743	130,232	60,832	54,192
1977	515,961	44,727	145,475	63,362	46,892
1978	537,238	48,394	137,572	70,468	34,984
1979	593,431	51,786	129,741	74,501	63,687
1980	615,704	49,059	133,215	114,915***	63,552
1981	663,101	78,408	63,229	155,311	45,523

*Rate increase July 1, 1971.
**Rate increase July 1, 1973.
***Rate increase July 1, 1979.

LOCAL PROPERTY TAXES

TABLE 5.1

Assessed Values-Tax Years 1971-1980

Tax Year	Real Estate (Taxable Value)	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1971	$12,113,968,301	$1,940,299,625	$ 470,612,758	$ 91,975,055	$1,441,894,328
1972	13,341,953,734	2,081,742,243	499,412,790	99,112,202	1,543,229,910
1973	15,107,306,893	2,341,873,533	560,679,248	115,985,936	1,665,208,625
1974	17,414,638,542	2,686,455,115	624,528,875	139,104,488	1,810,510,895
1975	20,767,372,533	3,026,576,949	759,115,562	166,848,637	1,858,890,301
1976	22,922,446,522	3,477,870,902	885,358,258	173,006,716	1,951,364,912
1977	47,623,494,666	4,096,625,888	959,261,397	203,753,988	3,910,383,865
1978	59,174,909,941	4,721,569,344	1,044,669,057	242,582,273	4,833,260,117
1979	71,250,952,064	5,503,190,440	1,373,241,244	277,460,986	6,206,811,482
1980	87,376,429,737	6,153,473,795	1,546,578,710	317,861,627	7,306,205,710

TABLE 5.2

Levies Assessed-Tax Years 1971-1980

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1971	$388,861,592.81	$ 72,639,005.60	$13,328,177.80	$1,627,256.0	$49,335,951.42
1972	437,185,526.69	83,951,062.76	14,428,183.04	1,819,635.16	53,698,472.97
1973	484,556,959.33	94,853,143.87	16,062,120.89	2,075,537.26	57,533,821.86
1974	543,107,640.56	108,307,564.43	17,391,454.12	2,429,623.92	59,955,177.26
1975	610,901,609.61	121,229,847.04	20,868,940.11	2,654,139.66	57,303,262.78
1976	696,312,621.86	145,637,866.32	24,883,346.55	2,806,321.99	63,732,589.23
1977	768,653,095.58	165,350,365.42	27,192,011.88	3,421,990.83	71,968,138.81
1978	829,872,932.86	187,603,225.26	29,844,572.72	3,956,842.68	74,339,748.75
1979	874,707,772.04	215,557,561.59	35,154,136.65	4,285,013.01	76,748,829.49
1980	982,371,259.17	237,316,821.10	40,940,988.40	4,909,406.13	78,580,197.13

TABLE 5.3

Average Nominal Tax Rates*-Tax Years 1971-1980

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1971	$ 3.21	$ 3.74	$ 2.83	$ 1.77	$ 3.42
1972	3.28	4.03	2.89	1.84	3.48
1973	3.21	4.05	2.86	1.79	3.46
1974	3.12	4.03	2.78	1.75	3.31
1975	2.94	4.01	2.75	1.59	3.08
1976	3.04	4.19	2.79	1.62	3.27
1977	1.61	4.04	2.83	1.68	1.84
1978	1.40	3.97	2.86	1.63	1.54
1979	1.23	3.92	2.56	1.54	1.24
1980	1.12	3.86	2.65	1.54	1.08

*Per $100 of Assessed Value

TABLE 5.4

Real Estate

Area, Fair Market Values, Taxable Values and Local Levies on Land Books — Tax Year 1980 — by Locality

Counties	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land**	Buildings and Improvements	Total Fair Market Values	Total Taxable Values***	Total Local Levies
Accomack	602	$ 34,127,045	$ 34,127,045	$ 36,164,611	$ 70,291,656	$ 70,291,656	$ 2,366,135.41
Albemarle	741	531,478,081	358,011,911	684,258,345	1,215,736,426	1,042,270,256	6,983,211.00
Alleghany	444	65,465,273	56,068,432	126,651,926	192,117,199	182,720,358	1,352,131.01
Amelia	366	8,916,370	6,245,372	6,085,990	15,002,360	12,331,362	604,236.74
Amherst	470	113,547,358	113,547,358	196,870,246	310,417,604	310,417,604	1,738,339.38
Appomattox	345	60,963,310	60,963,310	82,373,404	143,336,714	143,336,714	860,020.28
Arlington	24	1,985,261,600	1,985,261,600	3,357,805,800	5,353,067,400	5,353,067,400	59,954,354.88
Augusta	986	380,087,610	290,793,750	516,107,729	896,195,339	806,901,479	4,034,507.41
Bath	540	22,221,117	22,221,117	52,272,716	74,493,833	74,493,833	508,419.42
Bedford	764	282,891,990	234,154,990	271,562,160	554,454,150	505,717,150	2,933,160.47
Bland	369	44,142,205	36,120,985	34,405,685	78,547,890	70,526,670	338,528.00
Botetourt	549	168,980,110	130,769,580	225,663,890	394,644,000	356,433,470	2,316,798.91
Brunswick	579	14,338,347	14,338,347	11,280,420	25,618,767	25,618,767	896,656.84
Buchanan	508	11,537,570	11,537,570	15,996,560	27,534,130	27,534,130	3,634,505.16
Buckingham	582	115,723,050	115,723,050	60,382,100	176,105,150	176,105,150	651,589.06
Campbell	511	23,350,420	23,350,420	64,837,255	88,187,675	88,187,675	2,777,959.89
Caroline	549	201,265,370	181,051,370	146,910,350	348,175,720	327,961,720	1,607,012.44
Carroll	494	178,366,050	178,366,050	203,855,285	382,221,335	332,221,335	1,834,662.44
Charles City	204	68,755,996	68,755,996	34,189,798	102,945,794	102,945,794	782,349.40
Charlotte	471	122,971,500	122,971,500	79,021,680	201,993,180	201,993,180	706,976.11
Chesterfield	446	912,064,220	797,523,240	1,811,569,840	2,723,634,060	2,609,093,080	25,569,112.18
Clarke	174	107,598,600	97,110,000	131,214,600	238,813,200	228,324,600	1,269,947.60
Craig	336	4,002,140	4,002,140	4,094,780	8,096,920	8,096,920	323,876.80
Culpeper	389	257,144,454	179,593,985	270,931,613	528,076,067	450,525,598	2,838,311.98
Cumberland	292	34,569,080	34,569,080	44,899,200	79,468,280	79,468,280	238,404.84
Dickenson	335	243,236,197	243,236,197	107,699,850	350,936,047	350,936,047	1,754,680.24
Dinwiddie	501	191,574,020	191,574,020	154,863,680	346,437,700	346,437,700	2,147,913.74
Essex	264	131,920,090	131,920,090	102,283,130	234,203,220	234,203,220	1,053,914.51
Fairfax	409	5,289,832,710	5,289,832,710	11,275,620,605	16,565,453,315	16,565,453,315	259,835,847.00
Fauquier	660	658,203,440	444,910,540	508,480,200	1,166,683,640	953,390,740	5,529,665.30
Floyd	383	95,654,440	95,654,440	76,595,300	172,249,740	172,249,740	947,373.56
Fluvanna	288	137,679,110	102,426,715	76,673,090	214,352,200	179,099,805	1,626,262.38
Franklin	721	196,904,405	177,245,453	274,701,478	471,605,883	451,946,931	2,350,110.75
Frederick	427	55,815,540	48,453,610	69,635,998	125,451,538	118,089,608	3,483,671.57
Giles	363	64,413,600	84,319,600	155,078,600	239,398,200	219,492,200	1,229,156.32
Gloucester	257	182,347,984	159,645,144	196,972,861	379,320,845	356,618,005	2,318,017.03
Goochland	295	186,721,168	176,819,430	114,281,328	301,002,496	291,100,758	1,717,494.65
Grayson	451	141,741,720	141,741,720	117,848,950	259,590,670	259,590,670	884,735.28
Greene	153	72,011,563	54,826,283	67,853,490	139,865,053	122,679,773	588,852.81
Greensville	300	80,946,795	80,946,795	67,103,290	148,050,085	148,050,085	607,009.54
Halifax	803	251,251,800	251,251,800	222,807,100	474,058,900	474,058,900	1,516,988.48
Hanover	471	498,632,410	378,899,660	642,423,790	1,141,056,200	1,021,323,450	5,923,676.01
Henrico	234	955,404,755	917,819,905	2,328,265,160	3,283,669,915	3,246,085,065	31,851,067.07
Henry	384	15,227,920	15,227,920	55,303,900	70,531,820	70,531,820	3,526,591.00
Highland	416	5,383,800	5,383,800	3,467,420	8,851,220	8,851,220	354,048.80
Isle of Wight	360	164,945,650	141,494,000	213,705,030	378,650,680	355,199,030	1,758,262.58
James City	181	262,489,785	228,369,920	315,036,487	577,526,272	543,606,407	4,457,572.60
King George	183	93,355,710	70,714,710	87,351,100	180,706,810	158,065,810	1,454,205.45
King & Queen	327	80,637,760	80,637,760	36,260,320	116,898,080	116,898,080	853,359.43
King William	286	14,154,160	14,154,160	15,851,710	30,005,870	30,005,870	1,073,579.18
Lancaster	153	134,948,210	134,948,210	130,098,600	265,046,810	265,046,810	980,673.23
Lee	438	34,721,825	34,721,825	65,002,401	99,724,226	99,724,226	2,059,482.65
Loudoun	517	872,064,200	618,757,340	892,447,640	1,764,511,840	1,511,204,980	18,890,114.83
Louisa	517	230,557,825	159,518,605	142,789,755	375,347,580	302,308,360	1,058,085.54
Lunenburg	443	7,620,840	7,620,840	7,476,990	15,097,830	15,097,830	905,869.80
Madison	327	113,796,137	84,060,817	94,408,600	208,204,737	178,469,417	981,591.69
Mathews	105	19,750,460	19,750,460	22,787,130	42,537,590	42,537,590	765,676.62
Mecklenburg	675	134,076,000	134,076,000	194,080,800	328,156,800	328,156,800	1,640,784.00
Middlesex	138	110,857,318	96,023,012	108,870,100	219,727,418	204,893,112	1,106,422.82
Montgomery	393	245,617,603	223,568,067	505,671,727	751,289,330	729,239,794	5,469,298.46
Nelson	471	128,656,107	111,765,146	98,252,608	226,908,715	210,017,754	1,239,104.74
New Kent	221	95,582,400	95,582,400	69,130,700	164,713,100	164,713,100	1,647,131.00
Northampton	357	64,682,500	64,682,500	85,235,900	149,918,400	149,918,400	1,615,236.36
Northumberland	223	27,829,930	27,829,930	30,198,550	58,028,480	58,028,480	1,276,626.56
Nottoway	306	76,190,880	75,293,280	90,869,580	167,060,460	166,162,860	1,129,907.75
Orange	355	209,203,350	178,794,250	225,963,300	435,166,650	404,757,550	2,023,787.75
Page	316	170,839,050	108,485,645	205,725,155	376,564,205	314,210,800	1,728,164.78
Patrick	469	92,703,541	92,703,541	122,588,880	215,292,421	215,292,421	1,184,109.38
Pittsylvania	1,012	29,936,600	29,936,600	75,687,460	105,624,060	105,624,060	2,904,661.65
Powhatan	272	27,107,430	19,934,543	26,742,524	54,149,954	46,677,067	1,190,283.07
Prince Edward	357	99,221,860	96,121,350	101,892,900	201,114,760	198,014,250	693,049.87

Prince George	281	161,207,790	107,358,733	138,792,150	299,999,940	246,150,883	1,698,441.10
Prince William	334	1,042,862,640	1,009,963,820	1,685,307,300	2,728,169,940	2,695,271,120	39,928,143.45
Pulaski	340	149,528,060	133,171,260	345,026,910	494,554,970	478,198,170	2,582,270.01
Rappahannock	267	5,430,390	5,430,390	6,152,431	11,582,821	11,582,821	509,644.12
Richmond	203	51,193,080	51,193,080	56,171,570	107,364,650	107,364,650	536,823.25
Roanoke	246	66,193,640	65,309,520	256,851,170	323,044,810	322,160,690	10,470,328.64
Rockbridge	602	164,341,935	141,356,535	184,315,300	348,657,235	325,673,835	1,335,264.79
Rockingham	865	416,968,830	294,846,800	580,469,740	997,438,570	875,316,540	4,551,646.00
Russell	483	9,139,520	9,139,520	18,843,700	27,983,220	27,983,220	1,978,415.60
Scott	539	100,299,620	100,299,620	137,598,800	237,898,420	237,898,420	1,712,868.45
Shenandoah	507	307,182,800	215,194,500	354,379,600	661,562,400	569,574,100	2,676,998.27
Smyth	435	152,203,849	125,639,851	297,950,048	450,153,897	423,589,899	1,694,359.59
Southampton	603	182,549,400	182,549,400	144,846,900	327,396,300	327,396,300	1,375,064.46
Spotsylvania	411	347,663,080	272,706,433	347,404,300	695,067,380	620,110,733	4,960,885.86
Stafford	277	336,531,390	266,273,935	453,654,470	790,185,860	719,928,405	7,919,205.12
Surry	306	93,991,075	93,991,075	41,455,641	135,446,716	135,446,716	623,054.90
Sussex	496	115,286,825	115,286,825	61,092,778	176,379,603	176,379,603	1,111,196.28
Tazewell	522	287,225,435	250,147,486	386,493,882	673,719,317	636,641,368	3,819,848.21
Warren	219	163,553,352	145,999,665	240,656,476	404,209,828	386,656,141	2,135,486.53
Washington	571	13,291,830	13,291,830	25,379,020	38,670,850	38,670,850	3,673,730.75
Westmoreland	250	80,363,174	80,363,174	94,399,200	174,762,374	174,762,374	1,747,623.74
Wise	411	11,434,120	11,434,120	36,885,000	48,319,120	48,319,120	1,860,286.12
Wythe	460	134,197,243	122,276,063	159,380,133	293,477,376	281,556,196	1,717,492.91
York	135	214,670,880	211,463,580	345,279,860	559,950,740	556,743,440	3,897,204.08
Total Counties	39,017	$23,375,735,422	$21,103,842,156	$35,460,177,529	$58,835,912,951	$56,564,019,685	$621,071,617.71
Cities							
Alexandria	15	$ 922,997,971	$ 922,997,971	$ 2,319,765,001	$ 3,242,762,972	$ 3,242,762,972	$45,074,405.31
Bedford	7	19,427,050	19,427,050	86,717,550	106,144,600	106,144,600	700,554.36
Bristol	12	54,875,352	54,875,352	203,978,834	258,854,186	258,854,186	2,950,939.61
Buena Vista	3	14,054,500	14,054,500	61,213,700	75,268,200	75,268,200	654,819.52
Charlottesville	10	156,148,430	156,148,430	495,239,500	651,387,930	651,387,930	7,165,267.23
Chesapeake	367	853,448,000	699,724,882	1,281,862,800	2,135,310,800	1,981,587,682	18,238,499.56
Clifton Forge	3	4,832,217	4,832,217	27,200,222	32,032,439	32,032,439	550,958.01
Colonial Heights	8	76,100,970	76,100,970	184,960,976	261,061,946	261,061,946	3,263,274.33
Covington	4	6,966,410	6,966,410	50,153,585	57,119,995	57,119,995	948,194.14
Danville	16	77,022,390	77,022,390	274,603,310	351,625,700	351,625,700	3,516,257.00
Emporia	2	17,461,720	17,461,720	58,525,870	75,987,590	75,987,590	455,925.55
Fairfax	6	198,753,400	198,753,400	410,717,500	609,470,900	609,470,900	7,923,121.68
Falls Church	2	127,225,393	127,225,393	231,763,908	358,989,301	358,989,301	3,984,781.30
Franklin	4	26,507,150	26,507,150	81,338,300	107,845,450	107,845,450	949,039.96
Fredericksburg	6	63,031,924	61,870,229	167,977,930	231,009,854	229,848,159	2,643,277.82
Galax	7	24,268,855	24,468,855	82,961,445	107,430,300	107,430,300	880,928.68
Hampton	72	378,563,800	375,125,900	1,127,702,600	1,506,266,400	1,502,828,500	22,993,276.05
Harrisonburg	6	66,163,770	66,163,770	203,458,780	269,622,550	269,622,550	1,752,557.48
Hopewell	11	6,149,790	66,149,790	240,491,480	306,641,270	306,641,270	3,373,053.99
Lexington	2	20,769,100	20,769,100	83,739,400	104,508,500	104,508,500	721,108.64
Lynchburg	50	169,900,290	167,346,490	697,277,515	867,177,805	864,624,005	10,545,358.94
Manassas	8	124,623,490	118,177,290	252,866,900	377,490,390	371,044,190	4,823,574.47
Manassas Park	2	19,804,191	19,804,191	53,900,210	73,704,401	73,704,401	1,768,905.62
Martinsville	10	48,673,650	48,673,650	182,095,075	230,768,725	230,768,725	2,284,622.95
Newport News	118	528,205,870	522,980,470	1,492,167,350	2,020,373,220	2,015,147,820	27,073,011.00
Norfolk	64	618,832,360	618,832,360	2,143,279,130	2,762,111,490	2,762,111,490	35,907,449.37
Norton	4	23,516,000	23,516,000	45,229,200	68,745,200	68,745,200	584,334.20
Petersburg	23	127,540,200	121,522,100	361,081,600	488,621,800	482,603,700	7,962,961.05
Poquoson	10	50,303,449	50,303,449	111,669,200	161,972,649	161,972,649	1,190,507.14
Portsmouth	46	355,878,097	355,263,707	948,179,860	1,304,057,957	1,303,443,567	16,710,610.32
Radford	7	31,487,720	30,950,820	115,555,800	147,043,520	146,506,620	1,230,655.40
Richmond	63	679,980,880	679,980,880	2,593,953,700	3,273,934,580	3,273,934,580	49,534,732.38
Roanoke	43	267,756,059	265,988,009	928,509,418	1,196,265,477	1,194,497,427	17,443,785.00
Salem	14	83,166,800	83,166,800	272,878,900	356,045,700	356,045,700	4,628,594.10
South Boston	5	15,174,900	15,174,900	56,899,820	72,074,720	72,074,720	756,784.56
Staunton	9	54,444,540	54,444,540	202,962,080	257,406,620	257,406,620	2,831,472.82
Suffolk	430	325,041,415	213,913,920	379,106,600	704,148,015	593,020,520	5,847,994.46
Virginia Beach	311	2,075,550,857	1,893,080,433	3,143,096,968	5,218,647,825	5,036,177,401	33,704,101.50
Waynesboro	7	51,228,050	51,228,050	204,107,550	255,335,600	255,335,600	2,298,020.40
Williamsburg	5	91,096,300	91,096,300	149,840,400	240,936,700	240,936,700	1,638,369.56
Winchester	9	88,796,215	88,796,215	272,494,032	361,290,247	361,290,247	3,793,556.00
Total Cities	1,801	$ 9,005,969,525	$ 8,530,886,053	$22,261,523,999	$31,287,493,524	$30,812,410,052	$361,299,641.46
Aggregate	40,818	$32,381,704,947	$29,634,728,209	$57,741,701,528	$90,123,406,475	$87,376,429,737	$982,371,259.17

*Virginia Department of Highways.
**Represents use-values of land under use-value assessment.
***Represents use-values of land under use-value assessment and fair market values of all other taxable real estate.

TABLE 5.5

Tangible Personal Property, Machinery and Tools, and Merchants' Capital
Local Values Assessed on Property Books — Tax Year 1980 — by Locality

Counties	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Value
Accomack	$ 9,989,722	$ 1,591,930	-	$ 11,581,652
Albemarle	68,250,346	5,850,660	-	74,101,006
Alleghany	10,701,843	7,121,625	-	17,823,468
Amelia	4,891,150	580,480	$ 2,321,660	7,793,290
Amherst	17,445,930	3,061,830	2,111,240	22,619,000
Appomattox	8,367,099	2,000,280	1,660,490	12,027,869
Arlington	221,905,233	912,260	-	222,817,493
Augusta	60,921,030	6,894,490	-	67,815,520
Bath	4,790,390	65,508	997,080	5,852,978
Bedford	30,315,877	3,548,790	1,534,305	35,398,972
Bland	1,017,315	193,035	137,065	1,347,415
Botetourt	16,203,150	6,420,512	2,844,700	25,468,362
Brunswick	20,352,500	920,170	4,394,720	25,667,390
Buchanan	4,897,400	13,640,180	1,541,100	20,078,680
Buckingham	9,982,605	756,857	1,368,776	12,108,238
Campbell	49,685,740	22,586,460	7,115,360	79,387,560
Caroline	15,087,838	746,726	1,530,326	17,364,890
Carroll	23,143,910	1,486,195	2,057,125	26,687,230
Charles City	10,997,930	608,300	181,800	11,788,030
Charlotte	7,943,680	1,673,820	332,860	9,950,360
Chesterfield	215,977,052	105,456,035	-	321,433,087
Clarke	12,746,595	763,790	-	13,510,385
Craig	1,709,335	35,050	57,900	1,802,285
Culpeper	19,200,688	4,622,790	5,313,823	29,137,301
Cumberland	5,901,630	-	1,332,409	7,234,039
Dickenson	12,896,040	8,735,950	209,083	21,841,073
Dinwiddie	24,650,245	2,112,652	-	26,762,897
Essex	14,652,693	494,013	1,866,720	17,013,426
Fairfax	919,081,286	23,314,454	-	942,395,740
Fauquier	64,998,000	6,543,700	15,239,260	86,780,960
Floyd	4,656,700	231,102	391,708	5,279,510
Fluvanna	11,595,983	1,257,250	419,660	13,272,893
Franklin	19,660,375	1,432,438	1,983,910	23,076,723
Frederick	42,775,065	10,666,775	3,046,185	56,488,025
Giles	10,872,460	10,616,960	1,836,620	23,326,040
Gloucester	25,786,052	288,030	-	26,074,082
Goochland	16,009,579	2,141,520	-	18,151,099
Grayson	7,006,540	1,652,280	511,760	9,170,580
Greene	3,779,642	10,000	771,417	4,561,059
Greensville	17,608,615	5,062,280	-	22,670,895
Halifax	17,413,550	8,220,860	-	25,634,710
Hanover	85,163,170	10,062,240	4,458,900	99,684,310
Henrico	322,341,747	45,339,990	-	367,681,737
Henry	15,133,020	17,274,860	4,099,380	36,507,260
Highland	2,193,200	26,620	129,960	2,349,780
Isle of Wight	50,189,337	190,549,315	-	240,738,652
James City	35,531,171	46,596,065	-	82,127,236
King George	13,371,410	1,703,980	-	15,075,390
King & Queen	12,084,650	1,275,340	710,110	14,070,100
King William	8,246,750	8,402,710	1,317,130	17,966,590
Lancaster	11,007,215	111,100	4,980,496	16,098,811
Lee	24,617,605	14,158,292	1,867,013	40,642,910
Loudoun	96,094,140	2,794,560	-	98,888,700
Louisa	12,509,550	1,168,990	2,644,367	16,322,907
Lunenburg	4,069,315	1,371,520	1,530,200	6,971,035
Madison	5,196,450	81,490	677,290	5,955,230
Mathews	11,146,393	-	-	11,146,393
Mecklenburg	23,123,000	2,916,450	7,550,800	33,590,250
Middlesex	14,388,395	226,800	1,437,750	16,052,945
Montgomery	26,680,140	1,068,130	3,260,680	31,008,950
Nelson	16,983,612	1,690,064	1,190,840	19,864,516
New Kent	19,221,294	728,700	3,175,600	23,125,594
Northampton	7,817,550	919,150	517,050	9,253,750
Northumberland	10,439,927	689,460	696,960	11,826,347
Nottoway	11,397,075	880,768	8,257,885	20,535,728
Orange	16,184,428	2,297,350	9,912,055	28,393,833
Page	8,292,015	889,705	1,346,992	10,528,712
Patrick	13,619,360	1,202,594	1,490,802	16,312,756
Pittsylvania	25,397,780	19,086,090	2,957,820	47,441,690
Powhatan	4,180,940	172,670	-	4,353,610
Prince Edward	10,130,470	362,390	11,704,100	22,196,960
Prince George	23,296,800	740,180	-	24,036,980
Prince William	172,486,667	10,589,432	48,234,657	231,310,756
Pulaski	$ 23,629,902	$ 7,950,690	$ 3,481,570	$ 35,062,162
Rappahannock	4,011,274	63,420	400,032	4,474,726
Richmond	11,189,460	598,207	929,340	12,717,007
Roanoke	103,293,278	16,961,426	-	120,254,704
Rockbridge	23,518,240	3,533,450	1,869,350	28,921,040
Rockingham	57,662,290	10,077,250	18,638,010	86,377,550
Russell	5,215,240	1,317,840	289,760	6,822,840
Scott	22,884,960	4,991,406	1,535,600	29,411,966
Shenandoah	30,125,400	12,086,200	13,523,100	55,734,700
Smyth	41,848,936	21,336,560	11,194,762	74,380,258
Southampton	35,976,634	3,795,461	3,842,880	43,614,975
Spotsylvania	32,492,130	8,967,155	23,036,384	64,495,669
Stafford	38,339,838	3,589,916	11,088,035	53,017,789
Surry	23,051,187	106,500	242,117	23,399,804
Sussex	11,920,312	3,784,671	3,759,398	19,464,381
Tazewell	48,965,605	8,550,100	5,468,350	62,984,055
Warren	41,751,936	10,326,490	-	52,078,426
Washington	4,577,080	4,954,183	-	9,531,263
Westmoreland	27,073,410	1,127,330	4,519,200	32,719,940
Wise	18,003,140	22,987,480	13,775,120	54,765,740
Wythe	57,785,115	11,054,607	13,010,720	81,850,442
York	34,459,010	10,956,980	-	45,415,990
Total Counties	$3,876,178,066	$ 828,812,364	$ 317,861,627	$5,022,852,057
Cities				
Alexandria	$ 185,793,181	$ 4,879,967	-	$ 190,673,148
Bedford	8,162,000	12,659,893	-	20,821,893
Bristol	9,502,780	4,330,032	-	13,832,812
Buena Vista	6,516,005	2,894,539	-	9,410,544
Charlottesville	37,862,612	4,312,875	-	42,175,487
Chesapeake	121,085,970	20,775,590	-	141,861,560
Clifton Forge	2,517,819	729	-	2,518,548
Colonial Heights	21,919,615	6,969,190	-	28,888,805
Covington	6,921,845	4,064,900	-	10,986,745
Danville	49,941,684	11,379,062	-	61,320,746
Emporia	4,338,567	1,684,350	-	6,022,917
Fairfax	43,886,261	475,431	-	44,361,692
Falls Church	16,485,363	2,398,912	-	18,884,275
Franklin	9,577,085	804,911	-	10,381,996
Fredericksburg	22,772,645	13,634,865	-	36,407,450
Galax	3,034,630	2,744,610	-	5,779,240
Hampton	119,163,068	6,142,150	-	125,305,218
Harrisonburg	14,699,650	3,014,950	-	17,714,600
Hopewell	18,360,829	61,373,686	-	79,734,515
Lexington	6,423,681	-	-	6,423,681
Lynchburg	65,240,817	40,270,517	-	105,511,334
Manassas	21,142,878	10,856,335	-	31,999,213
Manassas Park	6,291,490	9,598	-	6,301,088
Martinsville	18,790,175	15,538,025	-	34,328,200
Newport News	159,701,290	62,869,510	-	222,570,800
Norfolk	277,737,333	45,815,103	-	323,552,436
Norton	4,535,800	133,140	-	4,668,940
Petersburg	50,035,333	20,605,400	-	70,640,733
Poquoson	10,246,240	-	-	10,246,240
Portsmouth	105,772,869	21,333,821	-	127,106,690
Radford	8,801,660	5,390,140	-	14,191,800
Richmond	346,576,700	237,339,594	-	583,916,294
Roanoke	112,714,579	17,601,465	-	130,316,044
Salem	42,280,841	14,058,558	-	56,339,399
South Boston	9,089,530	1,251,720	-	10,341,250
Staunton	18,047,975	782,605	-	18,830,580
Suffolk	30,914,250	4,047,600	-	34,961,850
Virginia Beach	216,280,864	12,760,749	-	229,041,613
Waynesboro	15,095,730	16,531,920	-	31,627,650
Williamsburg	13,380,450	7,090	-	13,387,540
Winchester	35,653,635	26,022,874	-	61,676,509
Total Cities	$2,277,295,729	$ 717,766,346	-	$2,995,062,075
Aggregate	$6,153,473,795	$1,546,578,710	$317,861,627	$8,017,914,132

TABLE 5.6

Tangible Personal Property, Machinery and Tools, and Merchants' Capital
Local Levies Assessed on Property Books – Tax Year 1980 – by Locality

Counties	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Levies
Accomack	$ 1,010,487.70	$ 198,615.12	–	$ 1,209,102.82
Albemarle	3,145,481.53	292,533.00	–	3,438,014.53
Alleghany	496,536.04	423,736.70	–	920,272.74
Amelia	239,666.35	28,443.52	$ 13,929.96	282,039.83
Amherst	516,196.78	120,942.30	83,394.14	720,533.22
Appomattox	292,848.47	70,009.80	16,604.90	379,463.17
Arlington	12,093,903.94	49,718.17	–	12,143,622.11
Augusta	1,607,028.87	213,729.19	–	1,820,758.06
Bath	168,777.27	2,358.29	14,621.79	185,757.35
Bedford	840,031.97	149,049.18	33,754.71	1,022,835.86
Bland	74,772.66	14,188.07	10,074.30	99,035.03
Botetourt	657,944.89	333,866.62	147,924.40	1,139,735.91
Brunswick	655,594.84	32,205.95	74,710.24	762,511.03
Buchanan	646,456.80	1,800,503.76	73,972.80	2,520,933.36
Buckingham	239,582.49	38,978.11	13,687.76	292,248.36
Campbell	1,565,100.81	711,473.49	224,133.84	2,500,708.14
Caroline	387,326.29	26,135.42	53,561.42	467,023.13
Carroll	514,773.82	44,585.85	61,713.75	621,073.42
Charles City	199,102.63	5,170.55	5,708.52	209,981.70
Charlotte	179,939.00	53,562.24	10,651.52	244,152.76
Chesterfield	7,381,865.87	1,054,628.45	–	8,436,494.32
Clarke	409,663.65	24,823.20	–	434,486.85
Craig	68,373.40	1,402.00	2,316.00	72,091.40
Culpeper	857,215.78	231,139.50	132,845.58	1,221,200.86
Cumberland	195,507.76	–	5,329.63	200,837.39
Dickenson	400,905.60	1,223,033.00	29,271.62	1,653,210.22
Dinwiddie	1,085,339.29	109,857.90	–	1,195,197.19
Essex	545,902.83	16,549.45	79,335.76	641,788.04
Fairfax	43,574,035.94	874,292.29	–	44,448,328.23
Fauquier	1,772,333.47	183,223.60	1,523.99	1,957,081.06
Floyd	104,889.16	10,399.59	13,709.78	128,998.53
Fluvanna	412,365.61	50,537.89	8,393.20	471,296.70
Franklin	502,960.80	77,351.40	107,130.15	687,442.35
Frederick	1,694,139.30	426,671.00	121,847.40	2,242,657.70
Giles	521,114.80	764,421.12	132,236.64	1,417,772.56
Gloucester	713,057.82	9,360.98	–	722,418.80
Goochland	511,518.30	74,953.20	–	586,471.50
Grayson	143,208.00	111,294.34	35,718.67	290,221.01
Greene	234,326.83	75.00	9,642.73	244,044.56
Greenville	452,245.64	126,557.00	–	578,802.64
Halifax	384,788.98	294,306.78	–	679,095.76
Hanover	2,562,003.92	311,929.44	115,931.40	2,989,864.76
Henrico	12,201,981.27	909,896.93	–	13,111,878.20
Henry	853,435.35	993,304.45	235,714.35	2,082,454.15
Highland	87,728.00	1,064.80	5,198.40	93,991.20
Isle of Wight	1,273,344.64	1,252,861.74	–	2,526,206.38
James City	1,250,013.80	1,863,842.60	–	3,113,856.40
King George	328,114.48	34,079.60	–	362,194.08
King & Queen	88,220.15	9,310.00	5,183.84	102,713.99
King William	301,536.64	115,935.59	28,452.18	445,924.41
Lancaster	324,896.09	4,221.80	49,804.96	378,922.85
Lee	504,989.43	289,075.66	38,448.46	832,513.55
Loudon	4,665,731.73	87,190.27	–	4,752,922.00
Louisa	125,554.41	19,872.83	17,188.40	162,615.64
Lunenburg	244,158.90	82,291.20	18,362.40	344,812.50
Madison	194,329.54	3,504.07	29,123.47	226,957.08
Mathews	268,317.75	–	–	268,317.75
Mecklenburg	515,883.34	94,784.64	109,486.70	720,154.68
Middlesex	379,416.34	6,804.00	17,972.13	404,192.47
Montgomery	886,453.11	73,700.97	224,986.92	1,185,141.00
Nelson	313,182.07	16,900.64	11,908.40	341,991.11
New Kent	278,342.69	10,930.50	47,634.00	336,907.19
Northampton	449,308.14	80,281.08	44,156.95	573,746.17
Northumberland	269,029.14	17,925.96	18,120.96	305,076.06
Nottoway	456,166.90	44,038.40	45,418.38	545,623.68
Orange	659,160.61	113,718.85	39,648.22	812,527.68
Page	311,478.69	66,727.91	26,939.84	405,146.44
Patrick	427,326.74	48,103.76	59,632.08	535,062.58
Pittsylvania	1,023,259.75	572,582.70	81,340.05	1,677,182.50
Powhatan	161,288.19	6,734.13	–	168,022.32
Prince Edward	252,215.18	13,770.82	81,928.70	347,914.70
Prince George	692,879.26	11,102.70	–	703,981.96
Prince William	$ 6,609,698.00	$ 105,893.00	$ 337,641.00	$ 7,053,232.00
Pulaski	673,436.03	381,633.12	167,115.36	1,222,184.51
Rappahannock	176,496.05	2,790.48	17,601.41	196,887.94
Richmond	356,145.60	9,297.45	32,526.90	397,969.95
Roanoke	3,357,031.53	551,246.34	–	3,908,277.87
Rockbridge	945,581.05	159,005.25	84,120.75	1,188,707.05
Rockingham	1,670,475.21	352,703.75	218,064.95	2,241,243.91
Russell	368,718.68	93,171.28	20,486.03	482,375.99
Scott	164,771.71	35,938.12	11,056.32	211,766.15
Shenandoah	774,797.65	199,422.30	94,661.70	1,068,881.65
Smyth	242,866.72	128,019.36	67,168.57	438,054.65
Southampton	1,204,099.68	91,091.07	19,214.56	1,314,405.31
Spotsylvania	569,684.62	179,343.10	23,036.75	772,064.47
Stafford	1,240,783.97	26,924.43	55,440.18	1,323,148.58
Surry	692,741.63	3,567.75	8,101.97	704,411.35
Sussex	483,882.83	208,156.94	37,593.98	729,633.75
Tazewell	1,564,043.46	513,006.00	328,101.00	2,405,150.46
Warren	745,990.73	201,366.55	–	947,357.28
Washington	434,822.60	470,647.39	–	905,469.99
Westmoreland	270,734.10	11,273.30	45,192.00	327,199.40
Wise	791,200.34	1,057,424.08	392,590.92	2,241,215.34
Wythe	352,489.20	67,433.11	79,365.39	499,287.70
York	1,510,675.08	508,501.32	–	2,019,176.40
Total Counties	$145,048,224.80	$22,789,026.55	$ 4,909,406.13	$172,746,657.38
Cities				
Alexandria	$ 9,661,245.41	$ 219,598.52	–	$ 9,880,343.93
Bedford	104,187.22	164,578.61	–	268,765.83
Bristol	335,018.65	173,201.28	–	508,219.93
Buena Vista	222,373.21	104,203.40	–	326,576.61
Charlottesville	1,650,322.00	189,335.20	–	1,839,657.20
Chesapeake	3,708,338.24	663,368.95	–	4,371,707.19
Clifton Forge	107,898.24	31.35	–	107,929.59
Colonial Heights	756,913.93	139,383.80	–	896,297.73
Covington	268,095.31	168,693.36	–	436,788.67
Danville	1,484,869.84	341,371.86	–	1,826,241.70
Emporia	215,890.02	84,235.25	–	300,125.27
Fairfax	1,310,591.88	14,215.39	–	1,324,807.27
Falls Church	906,708.16	131,940.71	–	1,038,648.87
Franklin	306,466.72	16,098.22	–	322,564.94
Fredericksburg	771,280.31	68,174.03	–	839,454.34
Galax	137,570.83	168,793.46	–	306,364.29
Hampton	5,869,522.18	307,107.50	–	6,176,629.68
Harrisonburg	389,552.96	79,896.22	–	469,449.18
Hopewell	791,574.77	1,985,438.74	–	2,777,013.51
Lexington	303,334.99	–	–	303,334.99
Lynchburg	1,929,931.71	1,208,115.51	–	3,138,047.22
Manassas	541,868.12	282,264.71	–	824,132.83
Manassas Park	188,744.70	38.39	–	188,783.09
Martinsville	422,790.16	287,453.53	–	710,243.69
Newport News	7,558,475.51	2,514,780.40	–	10,073,255.91
Norfolk	11,004,657.05	733,041.65	–	11,737,698.70
Norton	165,062.20	7,322.70	–	172,384.90
Petersburg	1,543,007.80	638,767.40	–	2,181,775.20
Poquoson	411,233.32	–	–	411,233.32
Portsmouth	4,224,255.39	320,007.32	–	4,544,262.71
Radford	237,056.90	150,923.92	–	387,980.82
Richmond	12,390,019.47	4,509,452.44	–	16,899,471.91
Roanoke	4,222,101.00	660,055.00	–	4,882,156.00
Salem	1,355,178.00	456,903.00	–	1,812,081.00
South Boston	95,440.07	13,143.06	–	108,583.13
Staunton	719,576.67	31,304.20	–	750,880.87
Suffolk	1,132,131.00	161,904.00	–	1,294,035.00
Virginia Beach	12,397,934.50	127,607.49	–	12,525,541.99
Waynesboro	717,571.62	768,734.39	–	1,486,306.01
Williamsburg	466,161.27	248.15	–	466,409.42
Winchester	1,243,645.07	260,228.74	–	1,503,873.81
Total Cities	$ 92,268,596.40	$18,151,961.85	–	$110,420,558.25
Aggregate	$237,316,821.10	$40,940,988.40	$4,909,406.13	$283,167,215.63

TABLE 5.7

Public Service Corporations
Assessed Values and Local Levies — Tax Year 1980 — by Locality

Counties	Total Assessed Values	Total Local Levies
Accomack	$ 5,982,419	$ 206,823.94
Albemarle	62,974,747	544,348.45
Alleghany	14,471,475	128,188.11
Amelia	906,340	44,410.67
Amherst	28,401,751	201,082.69
Appomattox	23,767,847	187,269.40
Arlington	312,118,462	3,808,229.80
Augusta	56,878,700	342,343.66
Bath	83,071,698	625,053.35
Bedford	57,095,356	455,658.63
Bland	4,513,787	36,738.20
Botetourt	52,365,146	395,802.68
Brunswick	2,600,789	91,027.70
Buchanan	3,007,550	396,996.60
Buckingham	33,811,811	199,580.13
Campbell	15,288,755	481,595.78
Caroline	27,315,125	170,166.23
Carroll	20,557,896	117,884.47
Charles City	9,142,603	93,921.85
Charlotte	15,881,644	73,067.16
Chesterfield	304,465,818	3,251,374.39
Clarke	12,254,037	87,451.38
Craig	706,811	28,272.44
Culpeper	38,962,330	300,300.04
Cumberland	10,951,446	85,680.41
Dickenson	22,663,333	184,029.06
Dinwiddie	30,738,286	223,181.23
Essex	6,440,294	36,080.50
Fairfax	568,889,255	9,344,687.27
Fauquier	57,902,276	441,251.44
Floyd	8,888,652	61,227.36
Fluvanna	47,265,983	565,183.39
Franklin	25,054,439	175,478.16
Frederick	10,650,545	315,806.47
Giles	64,485,166	587,643.45
Gloucester	14,679,490	110,202.86
Goochland	20,646,685	140,984.62
Grayson	10,812,080	55,011.71
Greene	8,420,183	65,431.15
Greensville	9,742,901	49,208.73
Halifax	37,939,463	153,292.98
Hanover	64,696,682	413,476.87
Henrico	174,779,084	1,834,792.72
Henry	5,766,974	288,348.70
Highland	727,857	28,609.23
Isle of Wight	23,538,181	150,115.96
James City	31,740,263	293,137.52
King George	9,909,128	98,986.60
King & Queen	4,906,675	40,276.60
King William	2,490,849	102,353.46
Lancaster	9,204,561	40,577.97
Lee	8,605,917	231,089.13
Loudoun	117,777,683	1,553,992.38
Louisa	930,609,380	3,299,443.51
Lunenburg	1,569,413	94,164.78
Madison	8,093,790	57,395.08
Mathews	1,623,960	29,636.52
Mecklenburg	24,832,868	164,607.79
Middlesex	11,640,895	68,010.76
Montgomery	50,961,824	455,929.26
Nelson	19,312,189	154,261.34
New Kent	11,681,787	129,958.24
Northampton	14,124,078	207,563.85
Northumberland	2,582,228	56,809.02
Nottoway	17,548,996	146,492.41
Orange	48,335,230	341,459.29
Page	15,812,037	140,160.45
Patrick	10,752,686	70,112.73
Pittsylvania	19,157,151	526,821.69
Powhatan	3,424,046	87,313.19
Prince Edward	17,620,064	85,809.10
Prince George	17,880,525	137,387.70
Prince William	316,186,515	4,988,973.55
Pulaski	$ 34,895,519	$ 262,960.88
Rappahannock	661,649	29,112.56
Richmond	11,858,665	75,409.73
Roanoke	17,920,416	582,413.52
Rockbridge	25,823,335	146,261.77
Rockingham	48,507,283	316,794.25
Russell	21,702,676	1,534,379.26
Scott	22,231,423	216,178.34
Shenandoah	41,155,192	222,562.89
Smyth	37,848,464	212,975.92
Southampton	14,843,798	82,094.20
Spotsylvania	45,975,902	378,121.75
Stafford	36,204,863	413,568.46
Surry	353,507,282	1,644,439.63
Sussex	14,518,483	117,207.71
Tazewell	32,250,848	231,181.37
Warren	25,116,340	191,462.00
Washington	3,197,847	303,795.48
Westmoreland	7,899,979	85,609.82
Wise	4,461,304	171,936.09
Wythe	31,893,960	194,553.16
York	206,859,156	1,622,377.97
Total Counties	$5,179,941,274	$50,215,432.70
Cities		
Alexandria	$ 255,621,055	$ 3,817,385.95
Bedford	4,727,277	32,671.54
Bristol	6,733,543	79,979.68
Buena Vista	3,749,427	40,846.99
Charlottesville	51,796,215	639,185.88
Chesapeake	165,286,433	1,747,412.76
Clifton Forge	5,939,817	112,022.80
Colonial Heights	9,238,320	121,961.59
Covington	3,581,703	72,198.60
Danville	19,240,421	202,034.06
Emporia	9,912,694	64,073.50
Fairfax	29,112,243	414,236.09
Falls Church	7,792,754	101,851.10
Franklin	5,335,926	49,676.05
Fredericksburg	20,637,524	258,805.13
Galax	6,157,945	65,979.10
Hampton	78,767,420	1,321,981.74
Harrisonburg	12,602,289	93,706.38
Hopewell	22,633,744	266,667.14
Lexington	5,317,259	45,275.14
Lynchburg	62,125,921	804,291.33
Manassas	20,396,699	285,410.63
Manassas Park	1,999,541	50,776.65
Martinsville	12,604,537	130,029.94
Newport News	137,072,672	1,906,369.28
Norfolk	248,220,047	3,463,431.28
Norton	17,264,457	169,185.24
Petersburg	39,570,660	662,072.35
Poquoson	4,478,649	37,269.54
Portsmouth	74,435,854	1,014,302.39
Radford	8,583,294	77,385.51
Richmond	321,885,592	5,110,932.43
Roanoke	153,449,616	2,341,909.00
Salem	16,421,874	224,874.04
South Boston	5,164,038	62,466.14
Staunton	16,197,171	197,456.37
Suffolk	47,697,539	512,075.69
Virginia Beach	171,452,436	1,333,303.00
Waynesboro	14,583,911	158,572.14
Williamsburg	14,561,196	109,846.57
Winchester	13,914,723	164,853.69
Total Cities	$2,126,264,436	$28,364,764.43
Aggregate	$7,306,205,710	$78,580,197.13